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ABSTRACT

This report provides 1992-93 financial information on 21 degree granting universities and related institutions which receive grants from the provincial government of Ontario, Canada. The report first explains the general guidelines and reporting requirements used in compiling the information; the principles of fund accounting involved; and the definitions of the types of funds, revenue sources, operating expenses and the various objects of expense. Tables of data are then presented involving summary information for all institutions which cover: (1) combined revenues and expenses and changes in fund balances; (2) revenues and additions by source and type of fund; (3) expenses (all expendable funds) by object and type of fund; (4) actual operating expenses by object and functional area; (5) general funds changes in appropriated fund balances; and (6) enrollment and basic income units in 1992-93. Other tables present percentage analyses of the reported revenues and expenses. Finally, financial data for the following individual schools are provided: Brock University, Carleton University, University of Guelph, Lakehead University, Laurentian University, Algoma University College, Nipissing University College, Le College Universitaire de Hearst, McMaster University, Ontario College of Art, Ontario Institute for Studies in Education, University of Ottawa, Queen's University, Ryerson Polytechnical Institute, University of Toronto, Trent University, University of Waterloo, University of Western Ontario, Wilfrid Laurier University, University of Windsor, and York University. (JB)

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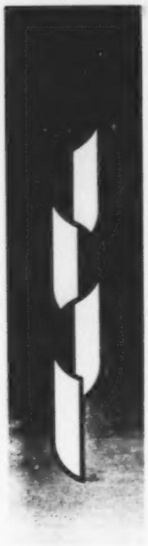
ED 366 238

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
1992-93

Volume I - Universities

Council of Finance Officers
Universities of Ontario



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COUNCIL OF ONTARIO UNIVERSITIES
CONSEIL DES UNIVERSITÉS DE L'ONTARIO

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FINANCIAL REPORT
OF ONTARIO UNIVERSITIES
1992-93

Volume I - Universities

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1993 12 20

The Honourable Dave Cooke
Minister of Education and Training
22nd Floor, Mowat Block
900 Bay Street
Toronto, Ontario M7A 1L2

Dear Minister:

The Council of Ontario Universities is pleased to submit to you the *Financial Report of Ontario Universities 1992-93*. It is the most recent in a series of annual publications which provides financial information for all 43 provincially assisted universities and colleges in Ontario.

The *Financial Report of Ontario Universities 1992-93* provides detailed financial information within a format which utilizes consistent categories and definitions developed by the Council of Finance Officers - Universities of Ontario. Volume I reports financial information on 21 degree granting universities and related institutions. Volume II includes financial information on 22 church related colleges, universities and seminaries.

I trust that the *Financial Report of Ontario Universities 1992-93* will be of assistance to you, to the Government of Ontario, and to the Ontario Council on University Affairs. Best wishes.

Sincerely,

Peter George
President

COUNCIL OF FINANCE OFFICERS
UNIVERSITIES OF ONTARIO

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CHANGES IN FUND BALANCES

The financial situation at each of the Ontario universities is reflected in the size of its fund balances at the beginning of the fiscal year, the increase or decrease during the year, and the amount in each fund balance at the end of the year. A definition for each type of fund is provided in the Guidelines which follow. For example, the largest of these balances is represented by the non-expendable trust and endowment fund. It is somewhat unique in that the amounts in this fund are obtained from gifts and other forms of revenue which cannot be spent by the university. Only the interest earned on those fund balances can be spent.

Changes which occur in the fund balances during the fiscal year may arise from a number of sources. In addition to normal increases or decreases in revenues and expenditures, these changes may include unusual, major fluctuations in revenues and expenses from year to year. Large purchases of equipment or other items may increase expenditures in one year. An increase or decrease in research activity during one particular year may inflate or suppress expenditures or the level of research grants.

Changes in accounting practices may also have an impact on fund balances. For example, to comply with the Canadian Institute of Chartered Accountants' *Handbook*, some universities altered the way they reported the costs of pension plans and vacation pay. Complying with generally accepted accounting principles may mean that universities have to alter their method of reporting.

Fund balances may also be increased or decreased because of the use of appropriations to commit or reserve funds for specific future purposes. These purposes might include repairs, renovations and replacement of physical assets; purchase order commitments for materials and services ordered but not received; budgetary carry-forwards by departments to permit a delay in making expenditures; or self-insurance against future losses.

Year-end balances in individual funds can also be effected by interfund transfers. Those transfers represent the movement of assets from one fund to another. Significant transfers between funds are the result of approvals by a governing board. For example, donations collected through fund raising campaigns may be transferred from one fund to another. Trust funds and income from endowment funds may be transferred to finance operating, sponsored research and capital expenditures. Profits generated by an ancillary enterprise can be transferred to the capital or operating fund to finance expenditures in those funds. Or, research grants may be received from an outside agency whose generosity must then be matched by the university. This matching process can only be accomplished if funds are transferred into the sponsored research fund.

REPORT OF THE
COUNCIL OF FINANCE OFFICERS
UNIVERSITIES OF ONTARIO
FOR THE FISCAL YEAR ENDED 30 APRIL 1993

This report has been compiled from submissions prepared by each of the provincially-assisted universities and colleges in Ontario. Those submissions have been prepared in accordance with Guidelines established by the Council of Finance Officers - Universities of Ontario. The Guidelines and reporting forms are generally consistent with those followed in previous years in the publication of the *Financial Report of Ontario Universities*.

Volume I of this report provides financial information on the provincially-assisted universities of Ontario. Volume II provides information on those universities' church-related, federated or affiliated colleges, universities or seminaries.

It should be noted that this publication does not follow the recommendations of the Canadian Institute of Chartered Accountants with respect to pension costs and the accrual of vacation pay. It should also be noted that, of the 43 universities and federated and affiliated colleges included in the *Financial Report of Ontario Universities 1992-93*, 38 reported financial information for the 12 months ending 30 April 1993. The remaining five institutions reported information for 12 months but employed the following fiscal year ends:

Ontario College of Art	May 31, 1993
Ryerson Polytechnical Institute	March 31, 1993
McMaster Divinity College	December 31, 1992
Knox College	December 31, 1992
Wycliffe College	May 31, 1993

Attention is directed to the General Caveat which follows. The Council of Finance Officers - Universities of Ontario would welcome comments and suggestions on this report.

Chair - Committee on Financial Reporting
Council of Finance Officers - Universities of Ontario

Chair - Council of Finance Officers
Universities of Ontario

GENERAL CAVEAT

CERTAIN OF THE SUMMARY DATA IN THIS REPORT ARE SUBJECT TO INTERPRETATION OR CLARIFICATION BECAUSE OF INHERENT DIFFERENCES AMONG INSTITUTIONS IN ACADEMIC PROGRAMMES, ORGANIZATION, PHYSICAL ENVIRONMENT, MANAGEMENT PHILOSOPHY AND BUDGETARY AND ACCOUNTING PROCEDURES.

FINANCIAL INFORMATION REPORTED BY THE AFFILIATED AND FEDERATED COLLEGES AND UNIVERSITIES (SHOWN IN VOLUME II) CANNOT BE ADDED TO THE FINANCIAL INFORMATION REPORTED BY THE UNIVERSITIES (SHOWN IN VOLUME I) WITHOUT CERTAIN ADJUSTMENTS. THE CONSOLIDATED SUMMARY TABLES SHOWN IN SECTION 4 OF VOLUME I REFLECT THESE ADJUSTMENTS.

GUIDELINES

I INTRODUCTION

A. University Accounting Procedures

The accounts of universities are maintained in accordance with the principles of fund accounting to ensure that limitations and restrictions placed on the use of available resources are observed. Fund accounting classifies resources for accounting and reporting purposes in accordance with activities or objectives as specified by donors, in accordance with regulations, restrictions or limitations imposed by sources outside the institution or in accordance with directions issued by the governing body. A fund is an accounting entity with a self-balancing set of accounts for recording assets, liabilities, a fund balance, and changes in the fund balance. Separate accounts are maintained for each fund to ensure observance of limitations and restrictions placed on the use of resources. For accounting and reporting purposes, however, funds of similar characteristics are combined into fund groups.

This report accounts for the change (increase or decrease) in fund balances. Consequently, it displays the sources of revenue and types (objects) of expense giving rise to the change.

The accrual basis of accounting - a method of recording transactions by which revenues and expenses are reflected in the accounts of the period in which they are considered to have been earned and incurred - is a further generally accepted accounting principle for college and university financial statement reporting.

Changes in fund balances reported in an institution's financial statements may also have occurred as a result of approved transfers to reserves or appropriation of funds for specific future purposes. Appropriations are a means by which fund balances are committed or reserved for future use, e.g. encumbrances. Appropriations relate to future events and, under the principle of accrual accounting, an increase in appropriations should not be recorded as an expense in the accounting period nor should a decrease in the appropriation be recorded as a source of revenue.

As a reserve, the appropriation should be recorded as an allocation of unallocated fund balances. The actual expense should be recorded in the accounting period in which it is incurred and the related appropriation restored to its unallocated fund balance in the same accounting period. Consequently, while outlining the changes arising from revenues and expenses, separate provision in the reports has been made to reflect the net change in reserve and appropriation accounts (Table 1).

B. Reporting

For purposes of reporting, all funds have been identified as being either expendable or non-expendable. Expendable funds have been identified as being either general or restricted. General funds are subdivided into operating, other (non- credit) and ancillary enterprises while restricted funds include sponsored research, trust and endowment and capital. In addition, expenses of the operating fund are further segregated into operational (functional) areas. Non-expendable funds generate investment income, which may be utilized for various purposes, but the principal of the funds cannot be expensed.

Expenses are to be reported in the same fund or functional area as the source of revenue. Normally, the criteria for reporting a particular revenue or expense within a fund entity or functional area on the report forms are the same as those used for the financial statements of an institution. When revenue and expense are classified differently by an institution, the guidelines specifically require that they be reported according to its instructions, regardless of the institution's practice. For example, health services and athletics are to be reported in the student service functional area even if they are carried as ancillary enterprises by a university. However, the opening and closing fund balances shown on Table 1 of each institution's report must reflect the balances shown on the institution's audited financial statements.

C. Submissions

A separate report is filed covering each federated or affiliated institution such that information can be included in a publication separate from that of the main university.

II PRINCIPLES OF REPORTING

A. Fund Concept

The concept of fund accounting distinguishes between those funds which are expendable and those which are non-expendable. Expendable funds are further grouped as either general or restricted with additional sub-groupings within each category.

General expendable funds, including operating, other (non- credit), and ancillary enterprises, should reflect the traditional matching approach of incurred expenses with earned revenues.

Restricted expendable funds, including sponsored research, trust and endowment, and capital, should be reported using a "funds flow" approach, that is, revenues should be reported when due and expenses as incurred on an accrual basis with the difference representing the annual change (increase or decrease) in fund balances.

B. Revenues and Expenses

1. **Net Reporting** - The net reporting approach is used by the guidelines because it best reflects the major operations of the university. Therefore, revenue derived from outside the university from sales, rentals or the provision of services (the costs of which are reflected in other functional areas) should be netted against the objects of expense related to the generation of these revenues. However, profits included in these revenues should not be netted against expense but rather shown as miscellaneous revenue.

   Examples of *revenues which must be netted* are:

   (a) computer service sales to outside organizations. The cost of the academic computer centre should primarily reflect the centre's cost of the educational service. The recovery of revenue is merely an assistance to the financing of this facility.

   (b) sale of central services (e.g., power, heat, etc.) to external organizations. The sale of power, heat, etc. may reflect an oversized facility when related to university use only and which, if included at gross, would distort the significance of this expense.

   (c) medical salaries recovered from the Ontario Ministry of Health;

(d) payments for teaching or administrative services between universities and affiliated institutions. To prevent the double counting of costs for individual expense items on aggregation of the reports, the recipient university must net out the receipt against the applicable expense items;

(e) physical plant costs recovered from external sources; and

(f) revenues from university employees or outside organizations for the use of athletic facilities.

Examples of *revenues which must not be netted* against expenses are grants, student fees, and ancillary revenue.

2. Internal Cost Transfers and Cost Recoveries

A particular fund or function may incur costs which properly should be charged (allocated, transferred) to another fund or function within the university. Common examples include the allocation of administrative costs as overhead to ancillary enterprises and sponsored research, or printing costs transferred by the printing department to individual departments.

Two methods are available for transferring expenses from one fund or function to another. The direct approach of modifying the applicable line items should be used where specific expense identification is possible. *This method should be used as much as possible.* It is acceptable that this allocation be made on a "best-estimate" basis. Where specific expense identification is not possible, the alternative method is the use of the object of expense "internal cost allocation"; e.g. allocation of computer costs.

3. Gifts-in-Kind

These must be reported as *both* revenue and expenses within the appropriate fund or function.

C. Appropriated Funds

Expenses, which have been funded from reserves or appropriations in the financial statements of a university, should be reported as expenses. Amounts transferred to create or increase a reserve or appropriation account should *not* be reported as expenses.

Similarly, fund transfers to eliminate or reduce a reserve or appropriation account should not be included as revenue or netted against expenses. Instead, these transfers are shown on Table 1.

For example, provisions for the replacement of assets are considered to be transfers to reserve or appropriation accounts and, consequently, are not to be reported as expenses.

III DEFINITIONS

A. Funds

1. General Expendable Funds

General Expendable Funds account for the general operational costs of the university financed by fees, grants and other general income.

(a) *Operating* - this fund accounts for the costs of instruction, research other than sponsored or contract research, academic support services, library, computing, student services, administrative services, plant maintenance and other operating expenses of the university financed by fees, grants and other general income.

(b) *Other (Non-Credit)* - this fund accounts for all revenues and expenses associated with lectures, courses, and similar activities which are not recognized by the institution for the purpose of granting credit.

(c) *Ancillary Enterprises* - these operations reflect services provided as supplementary to the primary function of instruction and research. Although an integral part of the institution's total operations, they are reported separately.

Ancillary operations are typically provided on a "fee for service" basis and include revenues and expenses of "sales producing", non-teaching areas, such as the bookstore, food services, residences, parking, university press/publishing, property rentals, university facility rentals, theatres and conference centres.

Where services are provided to other departments in the university, revenues from those services should be netted against expenses.

Expenses for furniture and equipment and capital debt repayment borne directly from ancillary enterprise revenue are to be shown in this fund in their respective objects.

2. **Restricted Expendable Funds**

Restricted Expendable Funds account for resources that may be used for current purposes, but with some degree of limitation as to the exact use.

(a) *Sponsored Research* - this fund accounts for all research activities and contract research funded from government and private sources.

(b) *Trust and Endowment* - this fund accounts for expendable gifts, benefactions, grants available for special purposes (other than operating, research, or capital), and interest earned on non-expendable gifts, in accordance with donors' intentions.

(c) *Capital* - this fund accounts for grants and monies available for capital purposes, including building programs, acquisitions of major equipment, and major renovations. Capitalization of and equity in fixed assets (e.g. equipment, library acquisitions) are not part of the expense and the fund balance respectively.

3. **Non-Expendable Trust and Endowment Fund**

This fund accounts for the capitalization of gifts which cannot be spent and the capitalization of revenues.

B. Revenue Sources

1. **Government Grants and Contracts** - this object will include all grants and contracts from the Ministry of Education and Training and other Ontario government departments and agencies, federal and municipal governments and governmental agency sources. Grants and contracts from other provinces and from foreign governments are to be reported under "Other Government" grants and contracts. Government grants received by a university on behalf of its affiliates should only be reported as revenue by the affiliate to avoid double counting.

(a) Ontario Ministry of Education and Training

(i) MET Formula Grants - includes basic grant only.

(ii) MET Extra Formula Grants - includes only:

- northern grants
- bilingualism grants
- differentiation grants
- other supplementary as recommended by OCUA.

(iii) MET Other Grants - includes:

- teacher education
- off-campus programme
- grant in lieu of municipal taxes
- second language and francophone grants
- capital grants
- university excellence fund
- university student residence program.

(b) Other Ontario Grants - include Capital and other grants received from other provincial ministries; e.g. grants and contracts with Centres of Excellence, OMAF grants for Guelph, and energy management grants. While some of these grants may be administered by MET, the "Source of Funds" may be other than MET and, therefore, should be reported here rather than under the previous (iii).

Note: Where the university, providing an accounting service for a Centre of Excellence, receives funds, those funds should not be included in these reports. If there is an administrative fee, it should be reported as income.

(c) Federal

This will include all grants from the Government of Canada or its agencies.

(d) Municipal

Include all grants received from municipalities.

(e) Other Governments

This will include all grants from, and contracts with, other provinces and foreign governments.

2. **Fees**

(a) Tuition credit - includes fees for fall and winter sessions of a semester type operation, all three terms of a trimester operation, the year-round operation of graduate schools, intersession, spring session credit courses and credit extension. Fees for "make-up" or special courses which are related to the credit offerings of an institution and fees for auditing in credit courses are included.

(b) Tuition non-credit - includes fees for lectures, courses, and similar activities which are *not* recognized by the institution for the purposes of granting credit.

(c) Miscellaneous - includes all other fees charged to students, including room and board charges, health services, athletics, charges for deferred or instalment payment, late registrations, and lockers, but excluding fees collected and turned over to student-controlled and administered areas such as Student Councils or Federations.

3. **Borrowings** - this category includes only those borrowings which are used to finance capital expenditures, where the university will repay both interest and principal.

4. **Donations** - includes amounts and gifts-in-kind received from individuals, companies, foundations, charitable institutions, associations, and societies which are considered to be gifts for tax purposes and eligible for tax receipts as charitable donations.

5. **Non-Government Grants and Contracts** - includes amounts received from individuals, corporations, foundations and associations for which no tax receipts are provided and which are not considered as charitable donations for tax purposes. Contracts provide financial support under certain specific stipulations and conditions, including the provision of a deliverable product, such as a piece of equipment, provision of a service, or a report.

6. **Sales of Services and Products** - includes external receipts from sales in ancillary enterprises, excluding room and board charges to students. Revenues associated with services to other departments within the university should be netted against the appropriate objects of expense.

7. **Investment Income** - includes income from dividends, bonds, mortgages, short-term notes and bank interest. Realized gains or losses, if treated as income, should also be included in the applicable fund area. Significant non-recurring items should be noted. Interest charged to student loans or other non-tuition fee accounts receivable should be allocated to investment income.

8. **Miscellaneous** - include any form of revenue not identified in the above categories of revenue.

C. Operating Expenses - Functional Areas

1. (a) **Instruction and (Non-Sponsored) Research - Excluding Medicine** - this functional area includes all direct costs of faculties, academic departments, graduate school, summer school, credit extension, deans and departmental offices and other academic functions and expenses attributable to the area of Instruction and (Non-Sponsored) Research.

   (b) **Instruction and (Non-Sponsored) Research - Medicine** - this functional area includes all direct costs of the Faculty of Medicine. These costs are to be shown net of recoveries from the Ontario Ministry of Health (Treatment and Rehabilitation Funds), that is they are to be deducted before expenses are entered on the report and not as a lump sum offset or as revenue. The expenses of *all* other areas of Instruction and Research (including Health Sciences other than the Faculty of Medicine) are to be shown under 1 a).

   Research funded directly from the university's operating revenues should be reported in this function.

2. **Library** - this area encompasses the institution's main library, branch, faculty or departmental libraries. All purchases of books and periodicals from operating funds should be shown under this functional heading.

3. **Central Computing and Communications** - only expenses for central computing and communication facilities are recorded in the functional area "central computing and communications".

2

A central computing facility is defined as comprising those computer-related activities and resources which, due to (a) economies of scale, (b) the existence of a large number of users who require a wide variety of services, and (c) the high degree of technical expertise required in computer operations, are budgeted and administered under a central management. This is usually seen as a university resource providing a centralized support service to the institution's instruction, research and administrative areas.

This contrasts with stand-alone computer installations established for the main purpose of providing services to a single division or department. Where facilities are meant to serve a single division or department, the expenses of these remote computing resources should be reported within the relevant fund or functional area. For example, a computing facility in the library to provide library computing should be included in the Library function.

Communications includes the costs of telephone equipment rental, acquisition and switchboard, including related personnel and other costs.

If an institution employs a charge-out system for central computing time or telephone equipment usage, the expenses should be drawn together and reported under this column. Where an allocation of costs to other funds is to be reflected, the Object of Expense "Internal Cost Allocation" should be used for the purpose of recording these transfers (e.g., charges made to the Sponsored Research Fund). Thus the function will show the *net* cost to the operating fund.

4. **Student Services** - this functional area includes the cost of services (other than direct teaching, research and administrative services) provided to students by an institution. Generally, these services will include counselling; both intramural and intercollegiate athletics (not physical education); Dean of Students; placement services; student housing services (not to be confused with residence hall operations); student transportation services; grants to student organizations; student programme costs, e.g., cultural, music, drama; student centre costs and student awards administration.

If any of the foregoing activities are carried as ancillary enterprises on the financial statements of the institution, the revenue and expenses should be transferred to this functional operating area for reporting purposes. These services may be provided from general revenue or wholly or in part by a specific charge included in the incidental fee structure.

Note: Student Activity Fees collected and turned over to student councils or federations are to be excluded where an institution is acting in an agency capacity.

5. **Administration** - this function includes the administration, planning and information costs and activities associated with the offices of the president and vice-presidents, the registrar and admissions (including student recruitment and high school liaison), research administration, space planning, board and senate secretariat, finance and accounting, personnel, central purchasing, receiving and stores, institutional research, and general university memberships, e.g. COU, AUCC, CAUBO.

   If purchasing, receiving and stores are centralized, then these expenditures should be included under Administration. If these services are not centralized then these expenditures should be included in the various functional areas.

6. **Physical Plant** - this functional area reflects costs related to the physical facilities of the university, including the following:

   (a) Physical Plant Administration - activities necessary to carry out the duties of management and administration for all areas under the jurisdiction of the Physical Plant Division.

   (b) Building Maintenance - routine repair of buildings and structures, including normal recurring repairs and preventive maintenance.

   (c) Custodial Services - janitorial and custodial services to buildings and structures including care and waxing of floors, washing of windows and costs of all cleaning contracts let to outside cleaning contractors (including window-washing).

   (d) Utilities - costs of heating, cooling, light and power, gas, water, and any other utilities necessary for the operation of the physical plant.

   (e) Landscape and Grounds Maintenance - operation and maintenance of campus landscape and grounds.

   (f) Security and Traffic - costs for watchmen, police services related to plant and campus security, and vehicle control. Costs relating to "parking lots" are to be segregated and reported as an ancillary enterprise.

(g) Other - services and costs which are often the responsibility of Physical Plant Departments, such as:

(i) Hauling, moving and storing of furniture for other departments.

(ii) The costs of courier services, mail services, postal services, porters, or services requiring technical direction at the time of performance which are usually provided by the department having specific jurisdiction.

(iii) Property taxes and other municipal assessments.

(iv) Vehicles.

(v) Unabsorbed physical plant costs relative to chargeouts, not recovered from departmental work orders.

(vi) Property and liability insurance.

(vii) Renovations, alterations and major repairs.

(viii) Costs of renting space and land together with property taxes paid thereon.

Costs reported should represent the total operating costs of the physical plant function as defined in the Guidelines and may not, therefore, necessarily reflect how they are reported in a university's financial statements.

Note: Central purchasing, receiving and stores are to be recorded in the function Administration. For further explanation, see the definition of the functional area Administration.

7. **Other** - this area is used for all other operating expenses including the development office, alumni office, public relations, and the administration of the occupational health and safety programme, including the disposal of hazardous wastes. It would include expenses for professional fees (legal and audit), convocations and ceremonies, and insurance (except fire, boiler and pressure vessel, property and liability insurance which are reported under the physical plant function).

D. Object of Expense

1. Salaries and Wages

(a) Academic Ranks - this object includes salaries paid to staff who hold an academic rank in the reporting institution from lecturers to deans inclusive (both full or part-time) in faculties, academic departments or programmes, summer schools, credit extension courses and other academic functions. Salary payments to staff members on paid academic leave are also included.

(b) Other Instruction and Research - payments made to staff members without academic rank at the reporting institution who are engaged in instruction and research as instructors, tutors, markers, demonstrators, teaching assistants, research assistants, invigilators, clinical assistants, post-doctoral fellows, and others are to be included. Payments made to graduate and undergraduate students undertaking these activities are included.

(c) Other Salaries and Wages - this object reflects all salaries, wages and payments to non-instructional staff (support staff) including among others, technicians, clerical and secretarial, professional and managerial, janitorial, trades and maintenance. All salaries for functions other than Instruction and Research are to be included in this object even though individuals, (e.g., certain professional librarians or computing centre personnel), may hold the equivalent of an academic rank.

Note: Salaries paid from Sponsored Research funds are to be shown in that Fund column in the appropriate object line.

2. **Employee Benefits** - this object is to reflect an institution's contributions (with respect to salaries) for pensions (including payments for actuarial deficiencies and past service liability), group life insurance, salary continuance insurance, dental plans, cost of Workers' Compensation and the Employer Health Tax, free tuition, unemployment insurance, early retirement benefits and other costs of an employee benefit programme. Memberships or other perquisites of employment are not to be reported here. Whenever an institution pays a premium or sets aside an amount for an employee, these amounts should be included under employee benefits. Other categories of compensation payments to employees shall be reported under salary expenditures (for example, salary continuance payments during sick leave or maternity leave).

3. **Library Acquisitions** - this object will include all purchases of books, periodicals, microfilms, microfiche and other reference materials, (including costs of bookbinding), with respect to the institution's main library, branch and faculty or departmental libraries.

4. **Equipment and Furniture** - this object will include all purchase, rental and maintenance expenses for equipment and furniture, including laboratory equipment (other than consumables), administrative equipment and furnishings (including carpets and drapery), copying and duplicating equipment, computing equipment, and maintenance equipment. Instalment payments, as a result of external and internal financing, lease purchase computer contracts, and installation costs are included.

5. **Operational Supplies and Expenses** - this object includes all expenses for supplies, postage, reproduction (i.e., all reproducing and printing carried out by the university), publications, telephone long distance charges, repair materials, office supplies, and computer software packages.

6. **Cost of Goods Sold** - this object is to be used where an inventory method of accounting is normally employed, (e.g. bookstore, food services) and should include the laid down cost of goods purchased for resale *only*. The remaining costs of operating the service, i.e. salaries, supplies, etc., are to be shown in their respective objects. Where a service is externally contracted, particularly in the ancillary enterprises area, the *total* costs of the contract should be included in the object "Externally Contracted Services", referred to below.

7. **Utilities** - expenses for fuel, electricity, water, gas and telephone equipment rental, acquisition, amortization, installation, and maintenance costs are reported in this object.

8. **Municipal Taxes** - property taxes for which there are compensatory grants as well as all other payments for municipal services out of operating funds are to be included.

   Taxes paid in relation to space rental are not to be reported here; these amounts should be included with other costs of space rental under the object entitled "Miscellaneous".

   Note: Municipal taxes for which compensatory grants are received from the province are to be shown in the Physical Plant functional area of operating expenses, as are other payments for municipal services (e.g., garbage disposal, fire protection) out of operating funds.

9. **Renovations and Alterations** - this object includes all expenses for renovations and alterations to existing university space. If externally contracted, these expenses are to be reported under this object and not as "Externally Contracted Services". If internally performed, the total costs including labour and materials should both be reported in this object.

10. **Externally Contracted Services** - all expenses for services contracted to external agencies (except for renovations, alterations, and equipment maintenance) are to be included. Examples of expenses to be included would be cleaning contracts, security services, snow removal and similar time and material contracts under physical plant, and food services under ancillary enterprises. Where food services are contracted, the contract amount in total should be shown under this object and *not* under cost of goods sold or other objects, even though the contractor may provide a breakdown.

11. **Scholarships, Bursaries, etc.** - this object will include all payments to students (except those for which the student is required to perform service for that payment) including fee remission, prizes and awards.

    Note: This expense is to be displayed under the "Student Service" functional area of operating expenses on Table 4.

12. **Principal and Interest Repayments** - this object reflects all principal and interest repayments on university debts. Even though the institution's financial statements may reflect the repayment through the Capital fund, the repayment should appear under the appropriate fund (i.e. either Operating or Ancillary).

13. **Land and Site Services** - this object is to include acquisition costs, land improvements and site preparation, including landscaping, sewers and road. Also include fees and planning costs relative to the direct expenses.

14. **Buildings** - all expenses which are normally considered part of the construction costs are to be included. Where applicable, furniture and equipment and site services are to be segregated from the total contract for inclusion in their specific objects of expenses. Include all fees and planning costs associated or directly attributable to this object as well as any costs such as utilities incurred during construction.

15. **Miscellaneous** - this category of expenses includes amounts not reported in the previously identified objects. Categories of expenses may include recruitment, travel and field trips, relocation, entertainment, memberships, ceremonials, assistance to student organizations, insurance, legal fees, audit fees, consultants' fees, cost of renting space and land together with property taxes paid thereon. Expenses which can be properly identified as belonging to another object are not to be included here, particularly those which fall within the category of operational supplies and expense.

16. **Internal Cost Allocation** - this object is intended *only* for internal transfers of costs among funds and not between functions within the Operating fund. Wherever possible or feasible, direct allocation of expenses should be reported in the appropriate fund and this object *should not be used for reporting expediency*. Reductions in the objects of expense of one fund should be offset by corresponding increases in those same expense objects of the other fund.

    Within the Total Operating Expenses *all* objects should have direct allocation into the functional areas and this object will therefore only represent the net effect of transfers to other "funds". This object of expense will not be used in respect to the Physical Plant functional column. On Table 3 of the report forms, this object of expenses *must* cross-add to Nil.

E. Tables

1. **Table 1 - Combined Revenue and Expense and Changes in Fund Balance** - this table is a statement, for each fund, designed to bring together, in summary form, total revenues and expenses to show the institution's net revenue and expense by fund, before and after interfund transfers and appropriations. The table also reconciles the institution's financial results as classified according to the guidelines with those reported on the institution's audited financial statements. Finally, the table reports the institution's fiscal year opening and closing balances by fund.

    Total Revenue and Additions reflects the totals reported on Table 2. Total Expense reflects the totals of all expenses reported on Table 3. Net Revenue (Expense) reflects the difference between Total Revenue and Additions and Total Expense. Net Reconciling Items reflects the net adjustment required to make the Increase (Decrease) For the Year per COFO-UO Report agree with the institution's financial statements. This adjustment is necessary when revenues and expenses, as defined by the Guidelines, are different from the way an institution reports its revenues and expenses on its financial statements. Interfund Transfers reflect transfers between funds where expenditures in one fund are financed by revenue of another fund and are offsetting. Net Variation in Appropriations reflects the net amount of increases and decreases in the institution's appropriations as defined by the Guidelines and shown on Table 5.

The Balance - Beginning of Year per Financial Statements - reflects the institution's opening balance in each fund at the beginning of the fiscal year. The Balance - End of Year per Financial Statements - reflects the Balance - Beginning of Year - plus or minus the increase/decrease for the year and must agree with the closing fund balances shown on the institution's financial statements. The equity in an institution's fixed assets is not considered part of the fund balances for the purpose of the report and will not, therefore, be included in opening and closing balances of the Capital fund.

2. **Table 2 - Revenue and Additions by Source and Type of Fund** - this table reports the institution's total revenue and additions by type of fund and source for the current fiscal year. The sum of revenues and additions of each fund is carried forward to the appropriate line item on Table 1.

3. **Table 3 - Expenses (All Expendable Funds) by Object and Type of Fund** - this table reports the institution's total expenses by type of fund and object of expense for the current fiscal year. The sum of expenses of each fund is carried forward to the appropriate line item on Table 1.

4. **Table 4 - Actual Operating Expenses by Object and Functional Area** - this table reflects, in further detail, the objects of expense (as reported for the Operating fund on Table 3) by various functional areas.

5. **Table 5 - General Funds Changes in Appropriated Fund Balances Per Financial Statements** - this table itemizes the increases and decreases in the institution's appropriations as classified by the Guidelines. Appropriations are a means by which Operating or Ancillary funds may be committed or reserved for specific future purposes in accordance with institutional policy.

   This table also provides a Reconciliation of the Net Variation in Appropriations, as defined by the Guidelines, with the net change reported in the institution's audited financial statements. Finally, the table shows the fiscal year's opening and closing appropriated balances, as reported on the institution's audited financial statements.

An Increase in appropriated funds is caused by an appropriation of current funds for use in future years. A Decrease in appropriated funds is caused by expending funds appropriated during previous years.

The table groups appropriations of operating funds into the following six categories:

1. Provision for repairs, renovations and replacement of physical assets in future years.

2. Purchase order commitments representing funds set aside to pay for materials and services ordered but not received in the current year.

3. Budget appropriations carried forward for specific budgetary purposes in subsequent years. These can arise from commitments, to various budget centres, to allow the complete or partial carry-forward of budgeted funds where it is determined that it would be in the best interests of the university to defer a particular expenditure to the following year.

4. Funds set up for self-insurance to protect against uninsured losses, for example to cover the deductible amounts under fire and theft insurance policies.

5. Pension liabilities or deferred expenses which arise from compliance with the Handbook of the Canadian Institute of Chartered Accountants.

6. Finally, an "Other" category is employed to report various types of appropriations which are not defined in the preceding categories. Examples include provisions for pension liabilities, library or instructional development.

The first two categories, as well as the final "Other" category, are also reported for ancillary enterprises.

SUMMARY INFORMATION FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING		OTHER	ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	(NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	2,783,415	0	44,939	453,517	0	3,281,871	610,826	205,881	136,431	4,235,009	34,426
2. TOTAL EXPENSE (FROM TABLE 3)	2,718,337	0	46,534	461,710	0	3,226,581	611,518	152,049	144,886	4,135,034	0
3. NET REVENUE (EXPENSE)	65,078	0	-1,595	-8,193	0	55,290	-692	53,832	-8,455	99,975	34,426
4. NET RECONCILING ITEMS	-10,415	0	1,951	2,273	0	-6,191	-3,944	7,426	4,674	1,965	2,326
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	54,663	0	356	-5,920	0	49,099	-4,636	61,258	-3,781	101,940	36,752
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-14,730	0	1,305	725	0	-12,700	10,915	-52,528	32,680	-21,633	21,633
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-28,931	28,974	0	541	-584	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	11,002	28,974	1,661	-4,654	-584	36,399	6,279	8,730	28,899	80,307	58,385
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-48,691	148,109	5,122	-4,619	35,963	135,884	218,906	210,990	35,509	601,289	731,145
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-37,689	177,083	6,783	-9,273	35,379	172,283	225,185	219,720	64,408	681,596	789,530

Note: In addition to the above revenue and expenses, $30,161 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	1,685,472	0	0	1,685,472	0	0	0	1,685,472	0
(II) EXTRA FORMULA	213,489	0	0	213,489	0	0	0	213,489	0
(III) OTHER MET GRANTS	119,883	1,558	4,090	125,531	18,210	843	79,826	222,410	0
(B) OTHER ONTARIO GRANTS	16,826	2,520	768	20,114	104,725	18,942	4,137	147,918	30
TOTAL ONTARIO GRANTS	2,035,670	4,078	4,858	2,044,606	120,935	19,785	83,963	2,269,289	30
(C) FEDERAL	5,067	860	32	5,959	323,652	9,050	12	338,673	0
(D) MUNICIPAL	62	0	36	98	777	932	3,397	5,204	0
(E) OTHER	1,458	0	0	1,458	7,553	1,212	1,709	11,932	343
2. FEES (A) TUITION CREDIT	596,665	0	0	596,665	0	0	0	596,665	0
(B) TUITION NON-CREDIT	0	36,483	9	36,492	0	0	0	36,492	0
(C) MISCELLANEOUS	44,626	1,444	152,681	198,751	0	0	2,125	200,876	0
3. BORROWINGS	0	0	0	0	0	0	10,503	10,503	0
4. DONATIONS	13,173	409	990	14,572	12,981	80,320	23,177	131,050	21,410
5. NON-GOVT. GRANTS & CONTRACTS	4,810	556	10	5,376	133,006	15,274	1,369	155,025	25
6. SALES OF SERVICE AND PRODUCTS	0	0	286,992	286,992	0	0	0	286,992	0
7. INVESTMENT INCOME	51,079	462	3,095	54,636	7,972	65,508	7,475	135,591	12,046
8. MISCELLANEOUS	30,805	647	4,814	36,266	3,950	13,800	2,701	56,717	572
TOTAL	2,783,415	44,939	453,517	3,281,871	610,826	205,881	136,431	4,235,009	34,426

TABLE 2A

PERCENTAGE ANALYSIS OF REVENUES BY SOURCE AND BY TYPE OF FUND

TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

1988-89 to 1992-93

	1988-89	1989-90	1990-91	1991-92	1992-93
I OPERATING REVENUE BY SOURCE OF REVENUE					
Government Grants and Contracts					
Ontario					
Formula	69.6%	66.3%	63.5%	63.1%	60.6%
Extra Formula	3.5	5.8	7.3	7.9	7.7
MCU Grants	3.5	3.5	4.3	3.2	4.3
Other	0.6	0.6	0.6	0.7	0.6
Total Ontario Grants	77.1	76.2	75.6	74.8	73.1
Federal	0.1	0.1	0.1	0.1	0.2
Municipal	0.0	0.0	0.0	0.0	0.0
Other	0.1	0.1	0.1	0.0	0.1
Fees					
Tuition Credit	18.5	18.9	19.4	20.1	21.4
Tuition Non-Credit	0.0	0.0	0.0	0.0	0.0
Miscellaneous	1.2	1.2	1.3	1.5	1.6
Borrowings	0.0	0.0	0.0	0.0	0.0
Donations	0.4	0.4	0.4	0.4	0.5
Non-Government Grants & Contracts	0.1	0.1	0.1	0.4	0.2
Sales of Service & Products	0.0	0.0	0.0	0.0	0.0
Investment Income	1.7	1.9	1.8	1.6	1.8
Miscellaneous	0.9	1.0	1.1	1.1	1.1
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II TOTAL REVENUE BY TYPE OF FUND					
Non-Capital					
Operating	67.0%	67.3%	66.0%	67.4%	67.9%
Other (including non-credit)	1.5	1.6	1.6	1.1	1.1
Ancillary Enterprises	10.7	10.8	11.0	10.9	11.1
Sponsored Research	15.3	14.6	15.7	14.6	14.9
Trust and Endowment	5.5	5.7	5.8	6.0	5.0
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	93.3%	96.1%	98.1%	95.7%	96.8%
Capital	6.7	3.9	1.9	4.3	3.2
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	1,007,737	6,827	0	1,014,564	63,926	15,601	0	1,094,091
(B) OTHER INSTRUCTION & RESEARCH	133,595	8,097	0	141,692	115,804	8,507	0	266,003
(C) OTHER SALARIES AND WAGES	757,344	9,838	112,452	879,634	140,747	28,474	0	1,048,855
TOTAL SALARIES AND WAGES	1,898,676	24,762	112,452	2,035,890	320,477	52,582	0	2,408,949
2. EMPLOYEE BENEFITS	297,399	2,210	16,519	316,128	31,778	8,330	0	356,236
TOTAL SALARIES AND BENEFITS	2,196,075	26,972	128,971	2,352,018	352,255	60,912	0	2,765,185
3. LIBRARY ACQUISITIONS	58,083	77	0	58,160	1,664	2,573	427	62,824
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	87,164	1,520	14,141	102,825	61,863	9,305	6,770	180,763
5. OPERATIONAL SUPPLIES AND EXPENSES	125,499	9,953	42,227	177,679	118,602	28,579	1,501	326,361
6. COST OF GOODS SOLD	0	0	134,350	134,350	0	0	0	134,350
7. UTILITIES	79,034	36	27,424	106,494	1,752	270	0	108,516
8. MUNICIPAL TAXES	17,521	0	2,641	20,162	0	0	0	20,162
9. RENOVATIONS AND ALTERATIONS	19,309	46	17,244	36,599	918	1,148	37,345	76,010
10. EXTERNALLY CONTRACTED SERVICES	35,340	937	36,664	72,941	11,438	453	368	85,200
11. SCHOLARSHIPS, BURSARIES, ETC.	32,550	1	0	32,551	4,176	34,309	0	71,036
12. PRINCIPAL AND INTEREST REPAYMENTS	3,828	3	42,840	46,671	0	1,049	1,471	49,191
13. LAND AND SITE SERVICES	436	0	640	1,076	0	0	4,477	5,553
14. BUILDINGS	0	0	2,929	2,929	0	0	91,932	94,861
15. MISCELLANEOUS	76,728	6,366	7,150	90,244	52,171	12,450	157	155,022
16. INTERNAL COST ALLOCATIONS	-13,230	623	4,489	-8,118	6,679	1,001	438	0
TOTAL	2,718,337	46,534	461,710	3,226,581	611,518	152,049	144,886	4,135,034

TABLE 3A

PERCENTAGE OF TOTAL EXPENSES

BY OBJECT OF EXPENSE AND TYPE OF FUND

TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

1988-89 to 1992-93

	1988-89	1989-90	1990-91	1991-92	1992-93
I TOTAL EXPENSES BY OBJECT OF EXPENSE					
Salaries and Wages					
Academic Ranks	29.3%	29.0%	28.3%	28.1%	28.1%
Other Instruction and Research	6.1	6.3	6.1	6.8	6.8
Other Salaries and Wages	27.8	27.9	27.8	26.7	26.9
Total Salaries and Wages	63.2	63.2	62.1	61.6	61.8
Employee Benefits	6.7	6.7	7.7	8.6	9.1
Total Salaries and Benefits	69.9	69.9	69.7	70.2	70.9
Library Acquisitions	1.7	1.7	1.6	1.6	1.6
Equipment and Furniture, Purchase Rental and Maintenance	5.8	5.5	5.2	4.8	4.6
Operational Supplies and Expenses	8.9	8.9	8.8	8.2	8.4
Utilities	2.9	2.9	2.7	2.7	2.8
Municipal Taxes	0.6	0.6	0.5	0.5	0.5
Renovations, Alterations and Major Repairs	1.9	2.2	2.7	2.9	1.9
Externally Contracted Services	2.0	1.9	2.0	2.1	2.2
Scholarships, Bursaries, etc.	1.6	1.6	1.7	1.7	1.8
Principal and Interest Repayments	0.8	0.8	1.0	1.2	1.3
Miscellaneous	3.9	4.1	4.1	4.1	4.0
Internal Cost Allocations	0.0	0.0	0.0	0.0	0.0
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II TOTAL EXPENSES BY TYPE OF FUND					
Non-Capital					
Operating	68.4%	68.2%	67.7%	68.3%	68.1%
Other (including non-credit)	1.6	1.7	1.6	1.1	1.2
Ancillary Enterprises	10.8	10.9	11.2	11.2	11.6
Sponsored Research	15.7	15.3	15.5	15.1	15.3
Trust and Endowment	3.6	4.0	4.0	4.2	3.8
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	95.8%	94.6%	93.3%	93.5%	96.5%
Capital	4.2	5.4	6.7	6.5	3.5
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	938,867	68,870	1,007,737	0	0	0	0	0	0	1,007,737
(B) OTHER INSTRUCTION & RESEARCH	125,941	7,654	133,595	0	0	0	0	0	0	133,595
(C) OTHER SALARIES AND WAGES	235,701	26,585	262,286	101,284	50,335	57,423	132,270	125,104	28,642	757,344
TOTAL SALARIES AND WAGES	1,300,509	103,109	1,403,618	101,284	50,335	57,423	132,270	125,104	28,642	1,898,676
2. EMPLOYEE BENEFITS	195,869	18,356	214,225	16,946	8,009	8,269	22,383	22,059	5,508	297,399
TOTAL SALARIES AND BENEFITS	1,496,378	121,465	1,617,843	118,230	58,344	65,692	154,653	147,163	34,150	2,196,075
3. LIBRARY ACQUISITIONS	0	0	0	58,083	0	0	0	0	0	58,083
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	33,802	1,871	35,673	6,145	26,708	2,398	6,855	5,949	3,436	87,164
5. OPERATIONAL SUPPLIES AND EXPENSES	56,099	6,125	62,224	5,360	7,726	10,183	15,299	16,864	7,843	125,499
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	12,342	0	0	66,692	0	79,034
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	17,521	0	17,521
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	19,309	0	19,309
10. EXTERNALLY CONTRACTED SERVICES	2,787	1,370	4,157	429	416	1,236	1,940	24,840	2,322	35,340
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	32,550	0	0	0	32,550
12. PRINCIPAL AND INTEREST REPAYMENTS	1,777	0	1,777	0	811	135	497	0	608	3,828
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	436	0	436
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	28,901	1,857	30,758	1,564	2,149	6,258	11,476	8,995	15,528	76,728
16. INTERNAL COST ALLOCATIONS	-416	-801	-1,217	0	-257	-19	-9,538	0	-2,199	-13,230
TOTAL	1,619,328	131,887	1,751,215	189,811	108,239	118,433	181,182	307,769	61,688	2,718,337

TABLE 4A

PERCENTAGE OF OPERATING EXPENSES

BY OBJECT OF EXPENSE AND FUNCTIONAL AREA

TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

1988-89 to 1992-93

	1988-89	1989-90	1990-91	1991-92	1992-93
I OPERATING EXPENSES BY OBJECT OF EXPENSE					
Salaries and Wages					
Academic Ranks	39.0%	38.6%	37.9%	37.4%	37.1%
Other Instruction and Research	4.0	4.2	4.3	5.2	4.9
Other Salaries and Wages	28.6	28.8	28.6	27.5	27.9
Total Salaries and Wages	71.6	71.5	70.8	70.1	69.9
Employee Benefits	8.1	8.0	9.3	10.4	10.9
Total Salaries and Benefits	79.7	79.5	80.1	80.5	80.8
Library Acquisitions	2.2	2.2	2.1	2.1	2.1
Equipment and Furniture, Purchase Rental and Maintenance	3.8	3.8	3.5	3.2	3.2
Operational Supplies and Expenses	5.2	5.3	5.3	4.8	4.6
Utilities	3.0	3.0	2.8	2.9	2.9
Municipal Taxes	0.8	0.7	0.7	0.6	0.6
Renovations, Alterations and Major Repairs	0.7	0.7	0.6	0.8	0.7
Externally Contracted Services	1.2	1.2	1.2	1.3	1.3
Scholarships, Bursaries, etc.	0.9	1.0	1.0	1.0	1.2
Principal and Interest Repayments	0.1	0.1	0.3	0.2	0.1
Miscellaneous	2.9	3.0	2.9	2.9	2.8
Internal Cost Allocations	-0.6	-0.5	-0.5	-0.4	-0.5
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II OPERATING EXPENSES BY FUNCTIONAL AREA					
Instruction and Research	64.9%	64.7%	64.7%	64.8%	64.4%
Library	7.0	6.9	6.8	6.8	7.0
Central Computing and Communications	3.5	3.5	3.4	4.1	4.0
Student Services	3.4	3.7	3.9	3.9	4.4
Administration	6.8	6.8	6.9	6.6	6.7
Physical Plant	12.3	12.2	11.2	11.5	11.3
Other	2.1	2.2	2.2	2.2	2.3
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	PENSION SURPLUSES (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACEMENTS (8)	PURCHASE ORDER COMMITMENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	5,999	14,568	77,325	279	4,593	15,835	118,599	8,810	-266	2,122	10,666
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	4,113	13,874	53,254	35	7,743	10,378	89,397	10,118	0	414	10,532
3. OTHER	566	0	0	0	0	-794	-228	-718	0	0	-718
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	2,452	694	24,071	244	-3,150	4,663	28,974	-2,026	-266	1,708	-584
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	9,192	16,237	81,220	3,143	25,594	12,723	148,109	20,550	455	14,958	35,963
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	11,644	16,931	105,291	3,387	22,444	17,386	177,083	18,524	189	16,666	35,379

TABLE 6

ENROLMENT AND BASIC INCOME UNITS (BIU's) IN 1992-93[1]
(NOT TO BE RELATED TO FORMULA GRANTS)

	ENROLMENT			BIU's		
	UNDERGRADUATE FFTEs	GRADUATE[2] FTEs	TOTAL	UNDERGRADUATE[3]	GRADUATE[4]	TOTAL
BROCK	7,734.1	552.1	8,286.2	11,356.4	919.0	12,275.4
CARLETON	15,126.4	1,740.2	16,866.6	19,539.3	6,005.2	25,544.5
GUELPH	12,275.0	1,307.4	13,582.4	21,454.8	5,350.0	26,804.8
LAKEHEAD	6,047.2	207.9	6,255.1	8,432.3	597.0	9,029.3
LAURENTIAN	6,573.0	112.9	6,685.9	9,284.4	377.1	9,661.5
ALGOMA	639.6	0.0	639.6	696.0	0.0	696.0
HEARST	120.4	0.0	120.4	129.9	0.0	129.9
McMASTER	13,198.3	1,596.2	14,794.5	21,131.2	6,527.6	27,658.9
NIPISSING	1,935.3	0.0	1,935.3	2,925.9	0.0	2,925.9
OCA	1,785.1	0.0	1,785.1	2,410.2	0.0	2,410.2
OISE	60.9	1,618.1	1,679.0	104.9	5,192.9	5,297.8
OTTAWA	17,415.0	2,517.5	19,932.5	26,989.1	7,955.6	34,944.7
QUEEN'S	13,520.4	2,008.8	15,529.2	23,125.7	7,865.0	30,990.6
RYERSON	13,541.1	0.0	13,541.1	19,228.6	0 0	19,228.5
TORONTO	38,249.5	5,544.0	43,793.5	63,559.5	22,203.1	85,762.6
TRENT	4,655.7	66.5	4,722.2	6,543.0	224.1	6,767.1
WATERLOO	16,516.0	1,643.3	18,159.3	25,994.5	7,388.3	33,382.8
WESTERN	23,120.0	2,270.1	25,390.1	33,821.8	7,989.0	41,810.8
WILFRID LAURIER	6,651.6	493.5	7,145.1	9,137.0	1,435.9	10,572.8
WINDSOR	12,382.4	678.6	13,061.0	16,798.5	2,276.2	19,074.7
YORK	30,804.2	2,240.1	33,044.3	44,732.6	8,061.5	52,794.1
DOMINICAIN	50.6	31.7	82.3	50.6	25.1	75.6
TOTAL	242,401.8	24,628.9	267,030.6	367,446.0	90,392.6	457,838.6

Notes: 1. Including enrolment and BIU's in affiliated and federated institutions.
2. Including summer session.
3. Including imputing adjustments.
4. Including minimum/maximum adjustments.

Source: Ontario Ministry of Colleges and Universities' UAR Financial Report.
Details on Formula Grants are found in Ontario Operating Formula Manual.

SUMMARY INFORMATION FOR UNIVERSITIES

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR UNIVERSITIES

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	2,722,923	0	44,802	426,678	0	3,194,403	609,797	194,048	129,814	4,128,062	30,461
2. TOTAL EXPENSE (FROM TABLE 3)	2,650,614	0	46,257	434,819	0	3,131,690	610,424	148,260	141,658	4,032,032	0
3. NET REVENUE (EXPENSE)	72,309	0	-1,455	-8,141	0	62,713	-627	45,788	-11,844	96,030	30,461
4. NET RECONCILING ITEMS	-9,067	0	1,953	3,892	0	-3,222	-3,944	7,557	4,199	4,590	2,319
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	63,242	0	498	-4,249	0	59,491	-4,571	53,345	-7,645	100,620	32,780
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-20,951	0	1,171	-1,589	0	-21,369	10,845	-44,607	34,159	-20,972	20,972
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-28,182	28,185	0	581	-584	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	14,109	28,185	1,669	-5,257	-584	38,122	6,274	8,738	26,514	79,648	53,752
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-67,727	148,354	5,359	-7,076	35,963	114,873	218,525	184,093	38,647	556,138	656,454
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-53,618	176,539	7,028	-12,333	35,379	152,995	224,799	192,831	65,161	635,786	710,206

Note: In addition to the above revenue and expenses, $30,161 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: TOTAL FOR UNIVERSITIES

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	1,659,013	0	0	1,659,013	0	0	0	1,659,013	0
(II) EXTRA FORMULA	210,327	0	0	210,327	0	0	0	210,327	0
(III) OTHER MET GRANTS	118,562	1,558	4,090	124,210	16,210	817	79,580	220,817	0
(B) OTHER ONTARIO GRANTS	16,670	2,520	698	19,888	104,681	18,942	4,137	147,648	30
TOTAL ONTARIO GRANTS	2,004,572	4,078	4,788	2,013,438	120,891	19,759	83,717	2,237,805	30
(C) FEDERAL	5,040	860	26	5,926	322,746	9,050	12	337,734	0
(D) MUNICIPAL	62	0	36	98	777	932	3,397	5,204	0
(E) OTHER	906	0	0	906	7,553	1,212	1,709	11,380	343
2. FEES (A) TUITION CREDIT	581,606	0	0	581,606	0	0	0	581,606	0
(B) TUITION NON-CREDIT	0	36,382	0	36,382	0	0	0	36,382	0
(C) MISCELLANEOUS	44,304	1,444	135,195	180,943	0	0	2,125	183,068	0
3. BORROWINGS	0	0	0	0	0	0	7,003	7,003	0
4. DONATIONS	6,317	409	158	6,884	12,971	76,214	21,668	117,737	19,877
5. NON-GOVT. GRANTS & CONTRACTS	1,362	526	10	1,898	132,974	15,218	497	150,587	25
6. SALES OF SERVICE AND PRODUCTS	0	0	278,846	278,846	0	0	0	278,846	0
7. INVESTMENT INCOME	45,729	461	2,957	49,147	7,957	60,950	6,985	125,039	9,894
8. MISCELLANEOUS	33,025	642	4,662	38,329	3,928	10,713	2,701	55,671	292
TOTAL	2,722,923	44,802	426,678	3,194,403	609,797	194,048	129,814	4,128,062	30,461

PERCENTAGE OF OPERATING REVENUE BY SOURCE
FOR THE FISCAL YEAR ENDED 30 APRIL 1993

TABLE 2A
OPERATING REVENUE ANALYSIS

SOURCE OF REVENUE	BROC (1)	CARL (2)	GUEL (3)	LAKE (4)	LAUR (5)	ALGO (6)	HEAR (7)	McMA (8)	NIPI (9)	OCA (10)	OISE (11)	OTTA (12)	QUEE (13)	RYER (14)	TOR (15)	TRNT (16)	WAT (17)	WEST (18)	WLU (19)	WIND (20)	YORK (21)	TOTAL (22)
1. GOVERNMENT GRANTS AND CONTRACTS																						
(A) ONTARIO MET																						
(I) FORMULA	55.4	54.5	62.9	53.1	41.9	37.6	40.5	64.4	40.7	66.5	66.0	56.7	63.3	62.3	66.5	49.7	66.2	65.1	59.1	63.0	53.3	60.9
(II) EXTRA FORMULA	13.8	10.0	4.0	13.7	28.4	30.2	20.5	5.4	23.4	0.0	5.4	15.6	8.2	2.5	4.2	17.8	3.7	2.2	9.9	4.2	11.8	7.7
(III) OTHER MET GRANTS	1.9	3.3	3.9	4.9	7.1	3.8	28.9	4.9	2.6	3.4	2.8	5.4	4.6	2.1	5.2	3.9	4.6	4.1	2.8	2.2	4.4	4.4
(B) OTHER ONTARIO GRANTS	0.0	0.0	5.4	0.2	0.0	0.0	0.0	0.0	0.2	0.5	15.0	0.2	0.0	0.0	0.0	0.0	0.0	0.6	0.1	0.0	0.2	0.6
TOTAL ONTARIO GRANTS	71.2	67.9	76.3	71.9	77.4	71.6	89.9	74.7	66.9	70.4	89.2	78.0	76.1	66.9	76.0	71.3	74.4	72.0	71.9	69.5	69.7	73.6
(C) FEDERAL	0.0	0.7	0.4	0.3	0.1	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.6	0.0	0.0	0.0	0.3	0.0	0.0	0.2	0.2
(D) MUNICIPAL	0.0	0.0	0.0	0.0	0.0	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(E) OTHER	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.1	0.2	0.0
2. FEES (A) TUITION CREDIT	25.6	26.0	19.2	23.4	18.8	25.9	9.2	17.9	24.2	23.5	10.2	18.2	17.8	26.9	18.9	24.6	22.9	19.8	25.4	26.5	26.6	21.4
(B) TUITION NON-CREDIT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(C) MISCELLANEOUS	2.0	2.6	1.4	1.5	1.4	0.4	0.4	1.4	2.0	2.4	0.0	1.5	1.1	2.7	1.6	2.5	0.9	1.9	1.2	1.9	1.7	1.6
3. BORROWINGS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4. DONATIONS	0.0	0.4	0.6	1.3	0.1	0.0	0.0	0.0	0.6	1.5	0.0	0.3	1.2	0.0	0.0	0.0	0.0	0.1	0.0	0.1	0.2	0.2
5. NON-GOVT. GRANTS & CONTRACTS	0.0	0.2	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.7	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.1
6. SALES OF SERVICE AND PRODUCTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7. INVESTMENT INCOME	1.0	0.7	0.9	1.1	1.3	0.2	0.0	1.8	3.9	1.4	0.4	1.3	2.6	0.4	3.2	0.3	1.0	1.5	1.4	1.8	1.1	1.7
8. MISCELLANEOUS	0.2	1.6	1.2	0.6	0.9	0.9	0.5	4.2	2.4	0.9	0.1	0.7	1.2	0.7	0.4	1.1	0.7	4.3	0.1	0.1	0.3	1.2
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

PERCENTAGE ANALYSIS OF EXPENDABLE REVENUE & ADDITIONS BY TYPE OF FUND BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1993

TYPE OF FUND	NON-CAPITAL						TOTAL EXPENDABLE FUNDS		
INSTITUTION	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTER-PRISES (3)	SPONSORED RESEARCH (4)	TRUST AND ENDOWMENT (5)	TOTAL NON-CAPITAL (6)	TOTAL NON-CAPITAL (7)	TOTAL CAPITAL (8)	TOTAL ALL FUNDS (9)
BROCK	82.7	0.0	12.3	2.8	2.2	100.0	94.1	5.9	100.0
CARLETON	74.2	0.4	12.4	10.9	2.1	100.0	96.1	3.9	100.0
GUELPH	57.0	0.7	14.4	25.5	2.4	100.0	97.5	2.5	100.0
LAKEHEAD	75.9	1.4	13.7	7.8	1.2	100.0	96.8	3.2	100.0
LAURENTIAN	79.4	0.1	8.2	9.1	3.2	100.0	95.7	4.3	100.0
ALGOMA	89.9	0.0	10.1	0.0	0.0	100.0	94.8	5.2	100.0
HEARST	96.4	0.0	3.6	0.0	0.0	100.0	98.8	1.2	100.0
McMASTER	55.0	0.4	10.6	24.7	9.4	100.0	96.9	3.1	100.0
NIPISSING	93.8	3.7	0.8	0.4	1.3	100.0	96.5	3.5	100.0
ONTARIO COLLEGE OF ART	97.0	0.0	2.2	0.0	0.8	100.0	98.7	1.3	100.0
OISE	82.0	1.2	9.0	7.6	0.3	100.0	100.0	0.0	100.0
OTTAWA	71.4	0.2	3.5	18.3	6.6	100.0	97.5	2.5	100.0
QUEEN'S	58.7	1.3	9.1	22.2	8.7	100.0	92.8	7.2	100.0
RYERSON	83.3	3.1	10.2	1.6	1.8	100.0	97.9	2.1	100.0
TORONTO	65.9	1.9	8.0	18.3	5.9	100.0	98.5	1.5	100.0
TRENT	71.0	0.3	19.9	5.8	3.0	100.0	94.7	5.3	100.0
WATERLOO	63.8	0.1	14.3	18.4	3.4	100.0	99.1	0.9	100.0
WESTERN	63.6	2.2	14.2	12.5	7.5	100.0	96.4	3.6	100.0
WILFRID LAURIER	78.5	0.0	14.8	2.9	3.7	100.0	95.6	4.4	100.0
WINDSOR	79.7	0.0	12.2	6.7	1.4	100.0	97.1	2.9	100.0
YORK	78.3	1.4	11.6	7.2	1.5	100.0	95.6	4.4	100.0
AVERAGE ALL INSTITUTIONS	68.1	1.1	10.7	15.3	4.9	100.0	96.9	3.1	100.0

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: TOTAL FOR UNIVERSITIES

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	980,022	6,827	0	986,849	63,903	15,589	0	1,066,341
(B) OTHER INSTRUCTION & RESEARCH	132,391	8,093	0	140,484	115,552	8,490	0	264,526
(C) OTHER SALARIES AND WAGES	737,846	9,803	104,104	851,753	140,424	28,335	0	1,020,512
TOTAL SALARIES AND WAGES	1,850,259	24,723	104,104	1,979,086	319,879	52,414	0	2,351,379
2. EMPLOYEE BENEFITS	290,374	2,207	15,396	307,977	31,760	8,321	0	348,058
TOTAL SALARIES AND BENEFITS	2,140,633	26,930	119,500	2,287,063	351,639	60,735	0	2,699,437
3. LIBRARY ACQUISITIONS	56,259	77	0	56,336	1,656	2,556	427	60,975
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	85,613	1,520	13,416	100,549	61,814	9,246	6,715	178,324
5. OPERATIONAL SUPPLIES AND EXPENSES	128,383	9,905	40,208	178,496	118,516	28,484	1,371	326,867
6. COST OF GOODS SOLD	0	0	131,602	131,602	0	0	0	131,602
7. UTILITIES	76,915	34	25,712	102,661	1,752	270	0	104,683
8. MUNICIPAL TAXES	17,186	0	2,639	19,825	0	0	0	19,825
9. RENOVATIONS AND ALTERATIONS	16,753	46	16,690	33,489	918	1,055	37,216	72,678
10. EXTERNALLY CONTRACTED SERVICES	34,393	937	30,969	66,299	11,434	435	368	78,536
11. SCHOLARSHIPS, BURSARIES, ETC.	30,956	1	0	30,957	4,176	31,990	0	67,123
12. PRINCIPAL AND INTEREST REPAYMENTS	3,217	3	41,583	44,803	0	1,021	1,471	47,295
13. LAND AND SITE SERVICES	365	0	620	985	0	0	4,477	5,462
14. BUILDINGS	0	0	752	752	0	0	89,188	89,940
15. MISCELLANEOUS	72,752	6,181	6,908	85,841	51,840	11,467	137	149,285
16. INTERNAL COST ALLOCATIONS	-12,811	623	4,220	-7,968	6,679	1,001	288	0
TOTAL	2,650,614	46,257	434,819	3,131,690	610,424	148,260	141,658	4,032,032

PERCENTAGE OF TOTAL EXPENSES BY OBJECT OF EXPENSE BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1993

TABLE 3A
OPERATING EXPENSE ANALYSIS

OBJECT OF EXPENSE	BROC (1)	CARL (2)	GUEL (3)	LAKE (4)	LAUR (5)	ALGO (6)	HEAR (7)	McMA (8)	NIPI (9)	OCA (10)	OISE (11)	OTTA (12)	QUEE (13)	RYER (14)	TOR (15)	TRNT (16)	WAT (17)	WEST (18)	WLU (19)	WIND (20)	YORK (21)	TOTAL (22)
1. SALARIES AND WAGES																						
(A) ACADEMIC RANKS	32.7	27.3	25.4	28.3	31.6	33.6	37.3	23.5	42.3	40.7	30.6	26.6	24.2	34.0	25.2	29.8	25.9	25.0	30.9	27 0	26.6	26.4
(B) OTHER INSTRUCTION & RESEARCH	4.2	8.0	5.1	10.5	4.1	0.0	0.0	7.0	0.0	2.0	9.1	8.3	9.2	0.5	9.1	7.0	6.2	3.4	2.9	8.2	4.1	6.6
(C) OTHER SALARIES AND WAGES	22.8	22.8	27.1	21.9	22.5	25.7	25.0	22.8	18.3	22.8	26.0	23.9	20.4	25.9	27.8	21.3	27.8	27.7	24.1	24.1	26.4	25.3
TOTAL SALARIES AND WAGES	59.7	58.2	57.7	60.6	58.1	59.3	62.4	53.3	60.5	65.4	65.7	58.8	53.8	60.4	62.1	58.2	59.9	56.1	57.9	59.3	57.1	58.3
2. EMPLOYEE BENEFITS	8.5	9.6	8.1	8.3	8.9	8.5	9.4	9.0	8.7	8.9	10.1	9.5	7.5	10.2	8.1	9.0	8.0	9.0	8.4	9.0	8.8	8.6
TOTAL SALARIES AND BENEFITS	68.3	67.8	65.7	68.9	67.0	67.8	71.8	62.3	69.2	74.4	75.8	68.2	61.3	70.5	70.2	67.2	67.9	65.0	66.4	68.3	65.9	66.9
3. LIBRARY ACQUISITIONS	1.7	1.6	1.2	1.8	2.0	1.9	1.8	1.5	2.6	0.5	0.8	1.5	1.6	0.7	1.7	1.3	1.5	1.5	1.6	1.6	1.4	1.5
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	3.7	3.8	5.4	3.4	3.7	4.6	1.5	2.2	5.0	3.3	1.7	5.4	5.1	5.1	4.5	3.5	4.7	4.7	2.1	4.7	5.1	4.4
5. OPERATIONAL SUPPLIES & EXPENSES	6.4	6.3	9.3	5.4	6.2	5.0	3.5	17.6	7.8	6.1	3.1	6.2	8.6	3.1	9.2	5.9	10.0	6.7	5.7	5.1	4.7	8.1
6. COST OF GOODS SOLD	4.7	3.4	4.1	5.4	3.2	4.9	3.3	3.9	0.0	0.9	2.3	0.1	0.8	4.3	2.7	3.7	5.7	4.4	5.6	4.3	3.3	3.3
7. UTILITIES	2.8	2.8	3.6	2.7	2.4	1.9	1.6	1.8	0.0	2.2	1.3	2.2	2.3	2.8	2.9	3.4	2.6	1.8	2.1	2.6	3.3	2.6
8. MUNICIPAL TAXES	0.6	0.6	0.4	0.5	0.5	0.4	0.3	0.3	0.6	0.6	0.2	0.5	0.5	-0.5	0.4	0.5	0.7	0.6	0.6	0.7	0.5	0.5
9. RENOVATIONS AND ALTERATIONS	3.2	2.3	0.9	2.2	2.1	1.3	2.6	4.9	0.6	1.4	0.1	3.3	2.3	0.5	0.8	2.4	1.1	1.1	1.7	2.5	1.1	1.8
10. EXTERNALLY CONTRACTED SERVICES	0.4	4.4	1.3	2.1	2.1	0.1	0.0	0.8	5.0	2.7	8.2	2.3	5.4	4.7	1.6	4.1	0.2	1.1	0.3	0.2	0.8	1.9
11. SCHOLARSHIPS, BURSARIES, ETC.	0.0	1.8	1.1	0.8	0.5	0.3	0.0	1.2	0.8	0.9	2.2	1.8	3.0	0.3	2.5	1.6	1.7	1.8	1.1	0.9	1.0	1.7
12. PRINCIPAL & INTEREST REPAYMENTS	2.9	0.9	1.4	2.1	0.5	1.0	0.2	0.6	0.0	0.0	0.0	1.0	0.6	3.5	0.3	0.8	0.6	1.3	2.3	0.8	3.3	1.2
13. LAND AND SITE SERVICES	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.7	0.1	0.0	0.0	0.1	0.1	0.0	0.5	0.4	0.1
14. BUILDINGS	3.3	0.9	2.3	0.0	3.9	7.5	0.0	0.0	-0.5	0.0	0.0	2.3	3.3	0.6	0.2	0.9	0.2	5.4	6.8	5.7	5.0	2.2
15. MISCELLANEOUS	2.2	3.6	3.2	4.7	5.7	3.5	13.5	2.7	8.9	6.9	4.4	5.1	4.3	3.1	3.1	4.6	3.2	4.4	3.6	2.3	4.0	3.7
16. INTERNAL COST ALLOCATIONS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

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PERCENTAGE ANALYSIS OF EXPENSES BY TYPE OF FUND BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1993

TYPE OF FUND / INSTITUTION	NON-CAPITAL						TOTAL FUNDS		
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTER-PRISES (3)	SPONSORED RESEARCH (4)	TRUST AND ENDOWMENT (5)	TOTAL NON-CAPITAL (6)	TOTAL NON-CAPITAL (7)	TOTAL CAPITAL (8)	TOTAL ALL FUNDS (9)
BROCK	83.2	0.0	12.5	2.5	1.8	100.0	96.7	3.3	100.0
CARLETON	74.7	0.6	12 6	10.8	1.3	100.0	97.6	2.4	100.0
GUELPH	56.1	1.2	14.7	25.6	2.3	100.0	96.8	3.2	100.0
LAKEHEAD	75.1	1.4	13.6	8.3	1.5	100.0	97.8	2.2	100.0
LAURENTIAN	79.6	0.1	7.9	9.8	2.6	100.0	95.0	5.0	100.0
ALGOMA	89.7	0.0	10.3	0.0	0.0	100.0	90.0	10.0	100.0
HEARST	96.7	0.0	3.3	0.0	0.0	100.0	100.0	0.0	100.0
McMASTER	51.7	0.4	10.3	26.8	10.8	100.0	95.9	4.1	100.0
NIPISSING	94.7	3.4	0.7	1.0	0.1	100.0	96.9	3.1	100.0
ONTARIO COLLEGE OF ART	97.3	0.0	1.7	0.0	1.0	100.0	95.9	4.1	100.0
OISE	84.2	1.2	7.1	7.4	0.1	100.0	100.0	0.0	100.0
OTTAWA	72.9	0.2	3.7	17.8	5.5	100.0	96.3	3.7	100.0
QUEEN'S	58.0	1.4	9.5	22.0	9.2	100.0	94.9	5.1	100.0
RYERSON	84.3	1.8	10.9	1.6	1.3	100.0	97.6	2.4	100.0
TORONTO	66.3	2.0	8.5	18.9	4.3	100.0	99.6	0.4	100.0
TRENT	70.2	0.2	20.0	6.0	3.6	100.0	97.8	2.2	100.0
WATERLOO	65.0	0.1	14.3	19.2	1.5	100.0	98.9	1.1	100.0
WESTERN	65.0	2.7	15.4	14.7	2.2	100.0	93.5	6.5	100.0
WILFRID LAURIER	78.4	0.0	15.6	2.7	3.3	100.0	92.4	7.6	100.0
WINDSOR	79.3	0.0	12.6	6.7	1.4	100.0	94.0	6.0	100.0
YORK	77.6	1.4	14.0	6.3	0.6	100.0	93.5	6.5	100.0
AVERAGE ALL INSTITUTIONS	68.1	1.2	11.2	15.7	3.8	100.0	96.5	3.5	100.0

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR UNIVERSITIES

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	911,152	68,870	980,022	0	0	0	0	0	0	980,022
(B) OTHER INSTRUCTION & RESEARCH	124,737	7,654	132,391	0	0	0	0	0	0	132,391
(C) OTHER SALARIES AND WAGES	233,802	26,585	260,387	97,145	50,335	56,565	124,331	121,041	28,042	737,846
TOTAL SALARIES AND WAGES	1,269,691	103,109	1,372,800	97,145	50,335	56,565	124,331	121,041	28,042	1,850,259
2. EMPLOYEE BENEFITS	191,483	18,356	209,839	16,336	8,009	8,153	21,186	21,448	5,403	290,374
TOTAL SALARIES AND BENEFITS	1,461,174	121,465	1,582,639	113,481	58,344	64,718	145,517	142,489	33,445	2,140,633
3. LIBRARY ACQUISITIONS	0	0	0	56,259	0	0	0	0	0	56,259
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	33,513	1,871	35,384	5,872	26,635	2,380	6,359	5,594	3,389	85,613
5. OPERATIONAL SUPPLIES AND EXPENSES	61,243	6,125	67,368	5,158	7,726	10,040	14,285	16,221	7,585	128,383
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	11,869	0	0	65,046	0	76,915
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	17,186	0	17,186
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	16,753	0	16,753
10. EXTERNALLY CONTRACTED SERVICES	2,711	1,370	4,081	414	416	1,144	1,834	24,204	2,300	34,393
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	30,956	0	0	0	30,956
12. PRINCIPAL AND INTEREST REPAYMENTS	1,777	0	1,777	0	811	135	58	0	436	3,217
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	365	0	365
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	27,898	1,857	29,755	1,540	2,149	6,029	10,300	8,251	14,728	72,752
16. INTERNAL COST ALLOCATIONS	-416	-801	-1,217	0	-257	36	-9,174	0	-2,199	-12,811
TOTAL	1,587,900	131,887	1,719,787	182,724	107,693	115,438	169,179	296,109	59,684	2,650,614

PERCENTAGE OF OPERATING EXPENSES BY OBJECT OF EXPENSE BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1993

TABLE 4A
OPERATING EXPENSE ANALYSIS

OBJECT OF EXPENSE	BROC (1)	CARL (2)	GUEL (3)	LAKE (4)	LAUR (5)	ALGO (6)	HEAR (7)	McMA (8)	NIPI (9)	OCA (10)	OISE (11)	OTTA (12)	QUEE (13)	RYER (14)	TOR (15)	TRNT (16)	WAT (17)	WEST (18)	WLU (19)	WIND (20)	YORK (21)	TOTAL (22)
1. SALARIES AND WAGES																						
(A) ACADEMIC RANKS	40.6	36.6	39.6	38.0	41.5	41.6	38.6	32.6	46.1	43.6	35.9	34.4	38.7	40.4	35.1	42.7	36.1	38.7	41.9	36.2	36.1	37.0
(B) OTHER INSTRUCTION & RESEARCH	3.6	5.2	3.7	7.9	1.7	0.0	0.0	14.0	0.0	2.2	8.0	5.9	3.0	0.0	5.9	6.8	4.6	2.8	3.1	6.9	3.5	5.0
(C) OTHER SALARIES AND WAGES	25.6	27.1	27.0	26.4	24.8	28.8	25.9	19.5	18.0	23.8	24.6	26.1	29.8	28.4	30.2	22.2	30.4	28.6	26.7	27.9	30.1	27.8
TOTAL SALARIES AND WAGES	69.8	68.9	70.3	72.3	68.0	70.4	64.5	66.1	64.1	69.6	68.5	66.4	71.5	68.9	71.2	71.7	71.1	70.2	71.7	71.0	69.7	69.8
2. EMPLOYEE BENEFITS	10.2	12.2	10.0	10.4	10.9	10.1	9.7	12.2	9.3	9.5	10.7	11.2	10.7	11.9	10.2	11.4	10.3	11.8	10.9	11.0	11.1	11.0
TOTAL SALARIES AND BENEFITS	80.0	81.1	80.3	82.7	78.9	80.5	74.3	78.3	73.4	79.1	79.2	77.6	82.2	80.7	81.4	83.1	81.4	82.0	82.6	82.0	80.8	80.8
3. LIBRARY ACQUISITIONS	2.1	2.1	2.2	2.2	2.6	2.3	1.9	2.9	1.3	0.6	1.0	1.9	2.8	0.7	2.2	1.8	2.2	2.4	2.2	2.1	1.7	2.1
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	3.2	2.8	4.8	2.3	3.0	2.6	1.6	2.9	2.9	0.5	1.6	4.0	2.8	3.5	2.3	2.4	2.9	3.2	2.0	4.2	5.0	3.2
5. OPERATIONAL SUPPLIES & EXPENSES	6.8	4.5	5.3	3.6	4.5	5.4	3.6	8.9	7.7	6.4	1.7	4.3	7.0	2.4	5.1	3.6	5.8	4.6	5.2	2.4	2.7	4.8
6. COST OF GOODS SOLD	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7. UTILITIES	3.1	2.6	2.1	3.1	2.6	1.7	1.6	2.8	0.0	2.4	1.5	2.8	2.7	3.0	3.9	2.8	3.0	2.1	1.9	2.6	3.3	2.9
8. MUNICIPAL TAXES	0.7	0.8	0.6	0.7	0.6	0.5	0.3	0.6	0.6	0.7	0.2	0.7	0.7	0.6	0.6	0.8	0.8	0.6	0.8	0.8	0.7	0.6
9. RENOVATIONS AND ALTERATIONS	2.0	0.6	0.0	1.6	0.7	1.2	2.7	0.0	0.6	0.1	0.1	2.6	0.0	0.2	0.5	0.8	0.3	0.2	0.7	1.8	0.4	0.6
10. EXTERNALLY CONTRACTED SERVICES	0.5	1.4	1.4	0.2	2.0	0.0	0.0	1.7	5.2	2.8	9.7	2.3	0.1	4.2	1.0	0.5	0.3	1.4	0.4	0.2	0.5	1.3
11. SCHOLARSHIPS, BURSARIES, ETC.	0.0	2.1	0.5	0.0	0.0	0.3	0.0	0.0	0.7	0.0	2.4	1.2	0.0	0.0	2.5	0.6	1.0	1.6	1.0	0.8	1.2	1.2
12. PRINCIPAL & INTEREST REPAYMENTS	0.0	0.0	0.1	0.6	0.0	1.2	0.2	0.0	0.0	0.0	0.0	0.2	0.0	1.2	0.0	0.0	0.0	0.3	0.2	0.0	0.0	0.1
13. LAND AND SITE SERVICES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.0	0.0
14. BUILDINGS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15. MISCELLANEOUS	1.7	2.1	2.7	4.3	5.4	4.1	13.9	1.8	7.6	7.4	3.4	3.8	3.0	3.4	1.2	3.6	2.2	2.9	3.2	3.0	3.8	2.7
16. INTERNAL COST ALLOCATIONS	0.0	-0.1	0.0	-1.3	-0.4	0.0	0.0	0.0	0.0	0.0	-0.9	-1.4	-1.2	0.0	-0.6	0.0	0.0	-1.2	-0.3	-0.2	0.0	-0.5
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

PERCENTAGE OF OPERATING EXPENSES BY FUNCTIONAL AREA BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1993

TABLE 4B
OPERATING EXPENSE ANALYSIS

FUNCTIONAL AREA INSTITUTION	INSTRUCTION AND RESEARCH: ALL EXCL. MED. (1)	INSTRUCTION AND RESEARCH: MEDICINE (2)	INSTRUCTION AND RESEARCH: SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	SUB-TOTAL (6)	STUDENT SERVICES (7)	ADMIN. (8)	PHYSICAL PLANT (9)	OTHER (10)	TOTAL (11)
BROCK	63.3	0.0	63.3	6.6	4.9	74.7	2.3	7.4	13.4	2.2	100.0
CARLETON	64.2	0.0	64.2	7.9	3.4	75.4	5.1	6.6	11.1	1.8	100.0
GUELPH	67.3	0.0	67.3	5.1	3.9	76.2	4.4	4.7	11.8	2.9	100.0
LAKEHEAD	66.1	0.0	66.1	5.8	2.7	74.6	3.9	6.8	13.2	1.5	100.0
LAURENTIAN	66.6	0.0	66.6	7.1	2.4	76.1	2.3	8.6	10.8	2.3	100.0
ALGOMA	48.1	0.0	48.1	11.3	5.1	64.5	8.0	16.4	11.1	0.0	100.0
HEARST	64.3	0.0	64.3	6.8	1.6	72.7	0.0	20.3	6.9	0.0	100.0
McMASTER	53.6	11.9	65.5	7.4	3.9	76.7	2.7	6.8	11.4	2.3	100.0
NIPISSING	59.7	0.0	59.7	4.7	1.8	66.2	5.7	18.6	9.5	0.0	100.0
ONTARIO COLLEGE OF ART	63.0	0.0	63.0	4.2	0.2	67.4	1.7	14.8	10.4	5.8	100.0
OISE	63.0	0.0	63.0	7.6	3.5	74.1	2.6	11.8	10.8	0.6	100.0
OTTAWA	56.5	8.6	65.2	6.8	4.1	76.0	3.4	5.3	12.9	2.3	100.0
QUEEN'S	54.5	9.3	63.9	7.6	3.8	75.3	7.1	4.5	9.7	3.3	100.0
RYERSON	60.8	0.0	60.8	3.9	6.3	71.1	2.6	9.4	11.4	5.5	100.0
TORONTO	55.1	10.4	65.6	8.2	2.7	76.5	4.6	5.8	11.7	1.3	100.0
TRENT	65.1	0.0	65.1	8.0	3.7	76.8	4.5	6.9	9.0	2.7	100.0
WATERLOO	63.7	0.0	63.7	6.1	5.1	74.9	5.1	6.9	12.1	1.0	100.0
WESTERN	57.0	9.7	66.7	7.5	4.1	78.3	5.6	5.3	8.5	2.3	100.0
WILFRID LAURIER	65.1	0.0	65.1	6.3	3.2	74.6	5.0	7.7	8.8	3.8	100.0
WINDSOR	61.7	0.0	61.7	7.0	4.7	73.4	4.7	5.7	14.1	2.2	100.0
YORK	65.6	0.0	65.6	5.7	6.4	77.7	3.5	6.3	10.1	2.5	100.0
AVERAGE ALL INSTITUTIONS	59.9	5.0	64.9	6.9	4.1	75.8	4.4	6.4	11.2	2.3	100.0

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR UNIVERSITIES

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	PENSION SURPLUSES (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	5,839	14,568	77,325	279	4,593	15,170	117,774	8,810	-266	2,122	10,666
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	3,603	13,874	53,254	35	7,743	10,280	88,789	10,118	0	414	10,532
3. OTHER	0	0	0	0	0	-800	-800	-718	0	0	-718
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	2,236	694	24,071	244	-3,150	4,090	28,185	-2,026	-266	1,708	-584
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	9,796	16,237	81,220	3,143	25,594	12,364	148,354	20,550	455	14,958	35,963
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	12,032	16,931	105,291	3,387	22,444	16,454	176,539	18,524	189	16,666	35,379

TABLE 6

PERCENTAGE ANALYSIS OF REVENUES BY SOURCE AND BY TYPE OF FUND

TOTAL FOR ALL UNIVERSITIES

1988-89 to 1992-93

	1988-89	1989-90	1990-91	1991-92	1992-93
I OPERATING REVENUE BY SOURCE OF REVENUE					
Government Grants and Contracts					
Ontario					
Formula	70.2%	67.0%	63.9%	63.5%	60.9%
Extra Formula	3.4	5.8	7.3	7.9	7.7
MCU Grants	3.5	3.6	4.3	3.2	4.4
Other	0.6	0.6	0.6	0.7	0.6
Total Ontario Grants	77.7	76.9	76.2	75.3	73.6
Federal	0.1	0.1	0.1	0.1	0.2
Municipal	0.0	0.0	0.0	0.0	0.0
Other	0.0	0.0	0.0	0.0	0.0
Fees					
Tuition Credit	18.4	18.8	19.4	20.3	21.4
Tuition Non-Credit	0.0	0.0	0.0	0.0	0.0
Miscellaneous	1.3	1.3	1.4	1.5	1.6
Borrowings	0.0	0.0	0.0	0.0	0.0
Donations	0.1	0.1	0.1	0.1	0.2
Non-Government Grants & Contracts	0.0	0.0	0.0	0.0	0.1
Sales of Service & Products	0.0	0.0	0.0	0.0	0.0
Investment Income	1.5	1.8	1.7	1.5	1.7
Miscellaneous	0.9	1.0	1.2	1.2	1.2
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II TOTAL REVENUE BY TYPE OF FUND					
Non-Capital					
Operating	67.1%	67.4%	66.1%	67.6%	68.1%
Other (including non-credit)	1.5	1.6	1.6	1.2	1.1
Ancillary Enterprises	10.3	10.4	10.6	10.5	10.7
Sponsored Research	15.7	14.9	16.1	15.0	15.3
Trust and Endowment	5.4	5.6	5.6	5.8	4.9
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	93.2%	96.0%	98.1%	95.6%	96 9%
Capital	6.8	4.0	1.9	4.4	3.1
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 7

PERCENTAGE OF TOTAL EXPENSES

BY OBJECT OF EXPENSE AND TYPE OF FUND

TOTAL FOR ALL UNIVERSITIES

1988-89 to 1992-93

	1988-89	1989-90	1990-91	1991-92	1992-93
I TOTAL EXPENSES BY OBJECT OF EXPENSE					
Salaries and Wages					
Academic Ranks	29.3%	29.0%	28.3%	28.1%	28.0%
Other Instruction and Research	6.2	6.4	6.2	7.0	7.0
Other Salaries and Wages	27.7	28.0	27.8	26.7	26.8
Total Salaries and Wages	63.3	63.3	62.3	61.8	61.8
Employee Benefits	6.8	6.7	7.7	8.6	9.1
Total Salaries and Benefits	70.0	70.0	69.9	70.4	70.9
Library Acquisitions	1.7	1.6	1.6	1.6	1.6
Equipment and Furniture, Purchase	5.9	5.6	5.3	4.8	4.7
Rental and Maintenance					
Operational Supplies and Expenses	9.0	8.9	8.9	8.2	8.6
Utilities	2.8	2.8	2.6	2.7	2.8
Municipal Taxes	0.6	0.6	0.5	0.5	0.5
Renovations, Alterations and Major Repairs	2.0	2.2	2.7	2.9	1.9
Externally Contracted Services	1.8	1.7	1.8	2.0	2.1
Scholarships, Bursaries, etc.	1.5	1.6	1.6	1.6	1.8
Principal and Interest Repayments	0.8	0.8	1.0	1.2	1.2
Miscellaneous	3.9	4.1	4.0	4.1	3.9
Internal Cost Allocations	0.0	0.0	0.0	0.0	0.0
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II TOTAL EXPENSES BY TYPE OF FUND					
Non-Capital					
Operating	68.4%	68.2%	67.7%	68.4%	68.1%
Other (including non-credit)	1.6	1.7	1.6	1.1	1.2
Ancillary Enterprises	10.4	10.5	10.9	10.9	11.2
Sponsored Research	16.1	15.7	15.9	15.5	15.7
Trust and Endowment	3.6	4.0	4.0	4.1	3.8
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	95.7%	94.5%	93.3%	93.4%	96.5%
Capital	4.3	5.5	6.7	6.6	3.5
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 7A

PERCENTAGE OF OPERATING EXPENSES
BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
TOTAL FOR ALL UNIVERSITIES
1988-89 to 1992-93

	1988-89	1989-90	1990-91	1991-92	1992-93
I OPERATING EXPENSES BY OBJECT OF EXPENSE					
Salaries and Wages					
Academic Ranks	38.9%	38.5%	37.8%	37.3%	37.0%
Other Instruction and Research	4.1	4.3	4.3	5.3	5.0
Other Salaries and Wages	28.6	28.9	28.7	27.6	27.8
Total Salaries and Wages	71.6	71.6	70.9	70.2	69.8
Employee Benefits	8.2	8.0	9.3	10.5	11.0
Total Salaries and Benefits	79.8	79.6	80.2	80.6	80.8
Library Acquisitions	2.3	2.2	2.1	2.1	2.1
Equipment and Furniture, Purchase Rental and Maintenance	3.9	3.9	3.5	3.2	3.2
Operational Supplies and Expenses	5.2	5.3	5.3	4.9	4.8
Utilities	3.0	3.1	2.8	2.9	2.9
Municipal Taxes	0.8	0.7	0.7	0.6	0.6
Renovations, Alterations and Major Repairs	0.6	0.7	0.7	0.8	0.6
Externally Contracted Services	1.2	1.2	1.2	1.3	1.3
Scholarships, Bursaries, etc.	0.9	0.9	1.0	1.0	1.2
Principal and Interest Repayments	0.1	0.1	0.2	0.2	0.1
Miscellaneous	2.9	2.9	2.8	2.8	2.7
Internal Cost Allocations	-0.6	-0.5	-0.5	-0.4	-0.5
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II OPERATING EXPENSES BY FUNCTIONAL AREA					
Instruction and Research	65.2%	65.0%	65.0%	65.1%	64.9%
Library	6.9	6.9	6.8	6.8	6.9
Central Computing and Communications	3.7	3.6	4.4	4.2	4.1
Student Services	3.4	3.6	3.9	3.9	4.4
Administration	6.5	6.5	6.6	6.4	6.4
Physical Plant	12.3	12.1	11.2	11.4	11.2
Other	2.1	2.2	2.2	2.2	2.3
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 8

TREATMENT AND REHABILITATION FUNDS
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

REVENUE	OPERATING	TOTAL
McMaster University	3,655	3,655
University of Ottawa	4,039	4,039
Queen's University	2,993	2,993
University of Toronto	14,853	14,853
University of Western Ontario	4,621	4,621
Total	30,161	30,161

EXPENSE	OPERATING INSTRUCTION AND RESEARCH		
Salaries and Wages (a) Academic Ranks	ALL EXCL. MEDICINE	MEDICINE	TOTAL
McMaster University		3,655	3,655
University of Ottawa		4,039	4,039
Queen's University		2,993	2,993
University of Toronto	285	14,568	14,853
University of Western Ontario	109	4,512	4,621
Total	394	29,767	30,161

Note: Treatment and Rehabilitation (T. & R.) Funds provided by the Ontario Ministry of Health are shown in these reports at the net cost to the university; i.e. recoveries are deducted before expenses are entered on these reports. Table 8 on this page reports the amount of these T. & R. funds flowed through the teaching hospitals as reimbursement to the universities for medical and dental services provided by geographic full-time academic staff.

BROCK

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: BROCK

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	64,133	0	0	9,526	0	73,659	2,175	1,734	4,858	82,426	544
2. TOTAL EXPENSE (FROM TABLE 3)	63,141	0	0	9,451	0	72,592	1,908	1,352	2,559	78,411	0
3. NET REVENUE (EXPENSE)	992	0	0	75	0	1,067	267	382	2,299	4,015	544
4. NET RECONCILING ITEMS	-205	0	0	-75	0	-280	0	280	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	787	0	0	0	0	787	267	662	2,299	4,015	544
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	-560	360	-200	200
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-763	763	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	24	763	0	0	0	787	267	102	2,659	3,815	744
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	98	2,273	0	0	0	2,371	1,723	493	-3,756	831	3,322
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	122	3,036	0	0	0	3,158	1,990	595	-1,097	4,646	4,066

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1983
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: BROCK

TYPE OF FUND SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	35,527	0	0	35,527	0	0	0	35,527	0
(II) EXTRA FORMULA	8,873	0	0	8,873	0	0	0	8,873	0
(III) OTHER MET GRANTS	1,234	0	302	1,536	0	0	2,985	4,521	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	186	0	0	186	0
TOTAL ONTARIO GRANTS	45,634	0	302	45,936	186	0	2,985	49,107	0
(C) FEDERAL	0	0	0	0	1,652	0	0	1,652	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	1,044	1,044	0
2. FEES (A) TUITION CREDIT	16,449	0	0	16,449	0	0	0	16,449	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	1,287	0	3,625	4,912	0	0	0	4,912	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	0	1,522	406	1,928	477
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	337	0	0	337	0
6. SALES OF SERVICE AND PRODUCTS	0	0	5,599	5,599	0	0	0	5,599	0
7. INVESTMENT INCOME	630	0	0	630	0	212	11	[illegible]	67
8. MISCELLANEOUS	133	0	0	133	0	0	412	545	0
TOTAL	64,133	0	9,526	73,659	2,175	1,734	4,858	82,426	544

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: BROCK

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	25,660	0	0	25,660	0	0	0	25,660
(B) OTHER INSTRUCTION & RESEARCH	2,300	0	0	2,300	976	0	0	3,276
(C) OTHER SALARIES AND WAGES	16,136	0	1,764	17,900	0	0	0	17,900
TOTAL SALARIES AND WAGES	44,096	0	1,764	45,860	976	0	0	46,836
2. EMPLOYEE BENEFITS	6,413	0	220	6,633	62	0	0	6,695
TOTAL SALARIES AND BENEFITS	50,509	0	1,984	52,493	1,038	0	0	53,531
3. LIBRARY ACQUISITIONS	1,322	0	0	1,322	0	0	0	1,322
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	2,017	0	548	2,565	311	0	0	2,876
5. OPERATIONAL SUPPLIES AND EXPENSES	4,265	0	111	4,376	559	107	0	5,042
6. COST OF GOODS SOLD	0	0	3,664	3,664	0	0	0	3,664
7. UTILITIES	1,940	0	284	2,224	0	0	0	2,224
8. MUNICIPAL TAXES	462	0	0	462	0	0	0	462
9. RENOVATIONS AND ALTERATIONS	1,251	0	1,228	2,479	0	0	0	2,479
10. EXTERNALLY CONTRACTED SERVICES	311	0	0	311	0	0	0	311
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	1,321	1,321	0	921	0	2,242
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	2,559	2,559
15. MISCELLANEOUS	1,064	0	311	1,375	0	324	0	1,699
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	63,141	0	9,451	72,592	1,908	1,352	2,559	78,411

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: BROCK

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER′ (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	25,660	0	25,660	0	0	0	0	0	0	25,660
(B) OTHER INSTRUCTION & RESEARCH	2,300	0	2,300	0	0	0	0	0	0	2,300
(C) OTHER SALARIES AND WAGES	4,470	0	4,470	2,256	1,643	920	3,120	3,148	579	16,136
TOTAL SALARIES AND WAGES	32,430	0	32,430	2,256	1,643	920	3,120	3,148	579	44,096
2. EMPLOYEE BENEFITS	4,454	0	4,454	359	243	133	531	611	82	6,413
TOTAL SALARIES AND BENEFITS	36,884	0	36,884	2,615	1,886	1,053	3,651	3,759	661	50,509
3. LIBRARY ACQUISITIONS	0	0	0	1,322	0	0	0	0	0	1,322
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	922	0	922	84	943	0	10	58	0	2,017
5. OPERATIONAL SUPPLIES AND EXPENSES	1,779	0	1,779	117	246	375	765	633	350	4,265
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	10	0	0	1,930	0	1,940
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	462	0	462
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	1,251	0	1,251
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	311	0	311
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	364	0	364	9	14	0	225	47	405	1,064
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	39,949	0	39,949	4,147	3,099	1,428	4,651	8,451	1,416	63,141

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

INSTITUTION: BROCK

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	PENSION SURPLUSES (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	2,836	0	0	0	2,836	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	2,073	0	0	0	2,073	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	763	0	0	0	763	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	2,273	0	0	0	2,273	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	3,036	0	0	0	3,036	0	0	0	0

CARLETON

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

INSTITUTION: CARLETON

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	149,361	0	834	25,024	0	175,219	21,861	4,135	8,239	209,454	195
2. TOTAL EXPENSE (FROM TABLE 3)	149,000	0	1,218	25,062	0	175,280	21,629	2,627	4,910	204,446	0
3. NET REVENUE (EXPENSE)	361	0	-384	-38	0	-61	232	1,508	3,329	5,008	195
4. NET RECONCILING ITEMS	-1,725	0	384	-932	0	-2,273	881	979	0	-413	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-1,364	0	0	-970	0	-2,334	1,113	2,487	3,329	4,595	195
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	84	0	0	351	0	435	-139	-3,506	3,139	-71	71
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-1,122	1,123	0	274	-275	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-2,402	1,123	0	-345	-275	-1,899	974	-1,019	6,468	4,524	266
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-6,364	804	0	-1,599	2,194	-4,965	10,872	11,388	-5,872	11,423	6,494
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-8,766	1,927	0	-1,944	1,919	-6,864	11,846	10,369	596	15,947	6,760

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: CARLETON

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	81,442	0	0	81,442	0	0	0	81,442	0
(II) EXTRA FORMULA	15,010	0	0	15,010	0	0	0	15,010	0
(III) OTHER MET GRANTS	4,888	0	352	5,240	224	0	7,629	13,093	0
(B) OTHER ONTARIO GRANTS	38	0	36	74	1,604	0	581	2,259	0
TOTAL ONTARIO GRANTS	101,378	0	388	101,766	1,828	0	8,210	111,804	0
(C) FEDERAL	1,013	0	23	1,036	15,131	498	0	16,665	0
(D) MUNICIPAL	0	0	0	0	17	0	0	17	0
(E) OTHER	0	0	0	0	684	0	0	684	0
2. FEES (A) TUITION CREDIT	38,795	0	0	38,795	0	0	0	38,795	0
(B) TUITION NON-CREDIT	0	834	0	834	0	0	0	834	0
(C) MISCELLANEOUS	3,903	0	7,564	11,467	0	0	0	11,467	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	614	0	0	614	51	2,420	0	3,085	118
5. NON-GOVT. GRANTS & CONTRACTS	235	0	10	245	4,150	0	0	4,395	0
6. SALES OF SERVICE AND PRODUCTS	0	0	17,011	17,011	0	0	0	17,011	0
7. INVESTMENT INCOME	1,102	0	5	1,107	0	1,217	29	2,353	77
8. MISCELLANEOUS	2,321	0	23	2,344	0	0	0	2,344	0
TOTAL	149,361	834	25,024	175,219	21,861	4,135	8,239	209,454	195

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: CARLETON

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	54,493	0	0	54,493	1,422	0	0	55,915
(B) OTHER INSTRUCTION & RESEARCH	7,817	383	0	8,200	7,549	681	0	16,430
(C) OTHER SALARIES AND WAGES	40,358	276	3,570	44,204	2,201	285	0	46,690
TOTAL SALARIES AND WAGES	102,668	659	3,570	106,897	11,172	966	0	119,035
2. EMPLOYEE BENEFITS	18,116	27	599	18,742	689	164	0	19,595
TOTAL SALARIES AND BENEFITS	120,784	686	4,169	125,639	11,861	1,130	0	138,630
3. LIBRARY ACQUISITIONS	3,197	0	0	3,197	0	0	0	3,197
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	4,245	150	290	4,685	2,379	42	581	7,687
5. OPERATIONAL SUPPLIES AND EXPENSES	6,712	119	1,444	8,275	3,951	677	0	12,903
6. COST OF GOODS SOLD	0	0	6,853	6,853	0	0	0	6,853
7. UTILITIES	3,824	4	1,797	5,625	182	14	0	5,821
8. MUNICIPAL TAXES	1,210	0	27	1,237	0	0	0	1,237
9. RENOVATIONS AND ALTERATIONS	862	0	1,206	2,068	11	66	2,464	4,609
10. EXTERNALLY CONTRACTED SERVICES	2,026	0	6,834	8,860	0	3	122	8,985
11. SCHOLARSHIPS, BURSARIES, ETC.	3,118	0	0	3,118	0	483	0	3,601
12. PRINCIPAL AND INTEREST REPAYMENTS	28	1	1,766	1,795	0	0	0	1,795
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	1,743	1,743
15. MISCELLANEOUS	3,156	258	514	3,928	3,245	212	0	7,385
16. INTERNAL COST ALLOCATIONS	-162	0	162	0	0	0	0	0
TOTAL	149,000	1,218	25,062	175,280	21,629	2,627	4,910	204,446

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: CARLETON

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	54,493	0	54,493	0	0	0	0	0	0	54,493
(B) OTHER INSTRUCTION & RESEARCH	7,817	0	7,817	0	0	0	0	0	0	7,817
(C) OTHER SALARIES AND WAGES	14,096	0	14,096	6,759	2,472	2,948	7,167	5,718	1,198	40,358
TOTAL SALARIES AND WAGES	76,406	0	76,406	6,759	2,472	2,948	7,167	5,718	1,198	102,668
2. EMPLOYEE BENEFITS	13,222	0	13,222	1,193	454	467	1,402	1,162	216	18,116
TOTAL SALARIES AND BENEFITS	89,628	0	89,628	7,952	2,926	3,415	8,569	6,880	1,414	120,784
3. LIBRARY ACQUISITIONS	0	0	0	3,197	0	0	0	0	0	3,197
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,902	0	1,902	304	1,267	90	273	395	14	4,245
5. OPERATIONAL SUPPLIES AND EXPENSES	3,044	0	3,044	258	120	970	478	1,548	294	6,712
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	654	0	0	3,170	0	3,824
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,210	0	1,210
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	862	0	862
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	2,026	0	2,026
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	3,118	0	0	0	3,118
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	28	0	0	0	28
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,088	0	1,088	33	40	36	680	379	900	3,156
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-162	0	0	-162
TOTAL	95,662	0	95,662	11,744	5,007	7,657	9,838	16,470	2,622	149,000

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

INSTITUTION: CARLETON

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	PENSION SURPLUSES (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACEMENTS (8)	PURCHASE ORDER COMMITMENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	95	250	1,342	93	0	0	1,780	602	0	0	602
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	46	2	605	4	0	0	657	877	0	0	877
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	49	248	737	89	0	0	1,123	-275	0	0	-275
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	2	692	110	0	0	804	2,194	0	0	2,194
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	49	250	1,429	199	0	0	1,927	1,919	0	0	1,919

GUELPH

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: GUELPH

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	161,546	0	1,851	40,816	0	204,213	72,325	6,677	7,319	290,534	1,223
2. TOTAL EXPENSE (FROM TABLE 3)	153,265	0	3,381	40,022	0	196,668	69,967	6,377	8,907	281,919	0
3. NET REVENUE (EXPENSE)	8,281	0	-1,530	794	0	7,545	2,358	300	-1,588	8,615	1,223
4. NET RECONCILING ITEMS	-1,677	0	1,530	2	0	-145	-86	-2,351	-4,626	-7,208	2,351
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	6,604	0	0	796	0	7,400	2,272	-2,051	-6,214	1,407	3,574
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-5,415	0	0	-761	0	-6,176	-292	1,519	6,153	1,204	-1,204
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-743	743	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	446	743	0	35	0	1,224	1,980	-532	-61	2,611	2,370
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-6,032	11,524	0	-427	295	5,360	10,484	14,062	-1,217	28,689	34,886
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-5,586	12,267	0	-332	295	6,584	12,464	13,530	-1,278	31,300	37,256

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: GUELPH

TYPE OF FUND / SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	101,662	0	0	101,662	0	0	0	101,662	0
(II) EXTRA FORMULA	6,522	0	0	6,522	0	0	0	6,522	0
(III) OTHER MET GRANTS	6,357	0	431	6,788	660	0	3,304	10,752	0
(B) OTHER ONTARIO GRANTS	8,691	0	466	9,157	36,174	0	68	45,399	0
TOTAL ONTARIO GRANTS	123,232	0	897	124,129	36,834	0	3,372	164,335	0
(C) FEDERAL	633	0	0	633	26,408	1,991	0	29,032	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	282	0	0	282	0
2. FEES (A) TUITION CREDIT	31,083	0	0	31,083	0	0	0	31,083	0
(B) TUITION NON-CREDIT	0	1,851	0	1,851	0	0	0	1,851	0
(C) MISCELLANEOUS	2,216	0	20,201	22,417	0	0	0	22,417	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	958	0	0	958	0	1,225	3,401	5,584	931
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	7,625	0	444	8,069	0
6. SALES OF SERVICE AND PRODUCTS	0	0	18,886	18,886	0	0	0	18,886	0
7. INVESTMENT INCOME	1,492	0	0	1,492	10	3,461	0	4,963	0
8. MISCELLANEOUS	1,932	0	832	2,764	1,166	0	102	4,032	292
TOTAL	161,546	1,851	40,816	204,213	72,325	6,677	7,319	290,534	1,223

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EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: GUELPH

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	60,703	635	0	61,338	10,207	149	0	71,694
(B) OTHER INSTRUCTION & RESEARCH	5,701	25	0	5,726	8,226	551	0	14,503
(C) OTHER SALARIES AND WAGES	41,336	772	10,108	52,216	23,613	506	0	76,335
TOTAL SALARIES AND WAGES	107,740	1,432	10,108	119,280	42,046	1,206	0	162,532
2. EMPLOYEE BENEFITS	15,339	199	1,511	17,049	5,622	95	0	22,766
TOTAL SALARIES AND BENEFITS	123,079	1,631	11,619	136,329	47,668	1,301	0	185,298
3. LIBRARY ACQUISITIONS	3,300	0	0	3,300	6	197	0	3,503
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	7,306	89	1,208	8,603	4,717	450	1,511	15,281
5. OPERATIONAL SUPPLIES AND EXPENSES	8,176	901	3,783	12,860	11,877	1,393	0	26,130
6. COST OF GOODS SOLD	0	0	11,601	11,601	0	0	0	11,601
7. UTILITIES	3,243	0	5,547	8,790	1,290	1	0	10,081
8. MUNICIPAL TAXES	968	0	123	1,091	0	0	0	1,091
9. RENOVATIONS AND ALTERATIONS	0	9	1,612	1,621	82	14	802	2,519
10. EXTERNALLY CONTRACTED SERVICES	2,190	334	210	2,734	872	59	0	3,665
11. SCHOLARSHIPS, BURSARIES, ETC.	827	2	0	829	192	2,032	0	3,053
12. PRINCIPAL AND INTEREST REPAYMENTS	79	0	3,884	3,963	0	0	0	3,963
13. LAND AND SITE SERVICES	23	0	3	26	0	0	52	78
14. BUILDINGS	0	0	0	0	0	0	6,542	6,542
15. MISCELLANEOUS	4,074	415	432	4,921	3,263	930	0	9,114
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	153,265	3,381	40,022	196,668	69,967	6,377	8,907	281,919

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: GUELPH

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	60,703	0	60,703	0	0	0	0	0	0	60,703
(B) OTHER INSTRUCTION & RESEARCH	5,701	0	5,701	0	0	0	0	0	0	5,701
(C) OTHER SALARIES AND WAGES	15,272	0	15,272	3,053	2,614	3,748	4,847	9,318	2,484	41,336
TOTAL SALARIES AND WAGES	81,676	0	81,676	3,053	2,614	3,748	4,847	9,318	2,484	107,740
2. EMPLOYEE BENEFITS	11,078	0	11,078	512	424	536	787	1,627	375	15,339
TOTAL SALARIES AND BENEFITS	92,754	0	92,754	3,565	3,038	4,284	5,634	10,945	2,859	123,079
3. LIBRARY ACQUISITIONS	0	0	0	3,300	0	0	0	0	0	3,300
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	3,227	0	3,227	726	1,748	106	362	990	147	7,306
5. OPERATIONAL SUPPLIES AND EXPENSES	5,545	0	5,545	118	362	272	387	1,395	97	8,176
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	597	0	0	2,646	0	3,243
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	968	0	968
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	347	0	347	22	28	644	143	666	340	2,190
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	827	0	0	0	827
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	79	0	0	0	79
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	23	0	23
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,226	0	1,226	64	156	489	691	472	976	4,074
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	103,099	0	103,099	7,795	5,929	6,701	7,217	18,105	4,419	153,265

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TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

INSTITUTION: GUELPH

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	PENSION SURPLUSES (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	2,966	0	300	0	3,266	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	693	0	1,830	0	0	0	2,523	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-693	0	1,136	0	300	0	743	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	693	0	1,830	150	8,851	0	11,524	295	0	0	295
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	2,966	150	9,151	0	12,267	295	0	0	295

LAKEHEAD

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: LAKEHEAD

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING		OTHER	ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	(NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	52,306	0	973	9,457	0	62,736	5,375	816	2,280	71,207	235
2. TOTAL EXPENSE (FROM TABLE 3)	51,143	0	973	9,261	0	61,377	5,653	1,050	1,545	69,625	0
3. NET REVENUE (EXPENSE)	1,163	0	0	196	0	1,359	-278	-234	735	1,582	235
4. NET RECONCILING ITEMS	41	0	0	0	0	41	0	-5	-17	19	5
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	1,204	0	0	196	0	1,400	-278	-239	718	1,601	240
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-383	0	0	-54	0	-437	311	26	16	-84	84
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-821	821	0	-142	142	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	0	821	0	0	142	963	33	-213	734	1,517	324
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	-222	0	0	143	-79	2,897	942	441	4,201	3,616
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	599	0	0	285	884	2,930	729	1,175	5,718	3,940

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: LAKEHEAD

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	27,786	0	0	27,786	0	0	0	27,786	0
(II) EXTRA FORMULA	7,169	0	0	7,169	0	0	0	7,169	0
(III) OTHER MET GRANTS	2,558	166	119	2,843	165	0	1,372	4,380	0
(B) OTHER ONTARIO GRANTS	85	280	0	365	2,250	0	0	2,615	0
TOTAL ONTARIO GRANTS	37,598	446	119	38,163	2,415	0	1,372	41,950	0
(C) FEDERAL	153	13	0	166	1,940	0	0	2,106	0
(D) MUNICIPAL	0	0	0	0	7	0	0	7	0
(E) OTHER	0	0	0	0	15	0	0	15	0
2. FEES (A) TUITION CREDIT	12,228	0	0	12,228	0	0	0	12,228	0
(B) TUITION NON-CREDIT	0	514	0	514	0	0	0	514	0
(C) MISCELLANEOUS	778	0	3,769	4,547	0	0	0	4,547	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	665	0	0	665	26	356	729	1,776	210
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	798	0	0	798	0
6. SALES OF SERVICE AND PRODUCTS	0	0	5,456	5,456	0	0	0	5,456	0
7. INVESTMENT INCOME	589	0	62	651	0	460	179	1,290	25
8. MISCELLANEOUS	295	0	51	346	174	0	0	520	0
TOTAL	52,306	973	9,457	62,736	5,375	816	2,280	71,207	235

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: LAKEHEAD

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	19,449	34	0	19,483	132	61	0	19,676
(B) OTHER INSTRUCTION & RESEARCH	4,025	168	0	4,193	3,004	137	0	7,334
(C) OTHER SALARIES AND WAGES	13,501	234	1,388	15,123	33	58	0	15,214
TOTAL SALARIES AND WAGES	36,975	436	1,388	38,799	3,169	256	0	42,224
2. EMPLOYEE BENEFITS	5,320	32	169	5,521	227	28	0	5,776
TOTAL SALARIES AND BENEFITS	42,295	468	1,557	44,320	3,396	284	0	48,000
3. LIBRARY ACQUISITIONS	1,123	0	0	1,123	58	18	21	1,220
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,176	8	129	1,313	689	64	303	2,369
5. OPERATIONAL SUPPLIES AND EXPENSES	1,864	275	876	3,015	469	85	210	3,779
6. COST OF GOODS SOLD	0	0	3,743	3,743	0	0	0	3,743
7. UTILITIES	1,589	0	306	1,895	4	0	0	1,899
8. MUNICIPAL TAXES	356	0	0	356	0	0	0	356
9. RENOVATIONS AND ALTERATIONS	803	0	0	803	0	0	711	1,514
10. EXTERNALLY CONTRACTED SERVICES	103	0	1,389	1,492	3	0	0	1,495
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	535	0	535
12. PRINCIPAL AND INTEREST REPAYMENTS	288	0	1,144	1,432	0	0	0	1,432
13. LAND AND SITE SERVICES	0	0	0	0	0	0	4	4
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	2,188	157	117	2,462	745	64	8	3,279
16. INTERNAL COST ALLOCATIONS	-642	65	0	-577	289	0	288	0
TOTAL	51,143	973	9,261	61,377	5,653	1,050	1,545	69,625

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: LAKEHEAD

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	19,449	0	19,449	0	0	0	0	0	0	19,449
(B) OTHER INSTRUCTION & RESEARCH	4,025	0	4,025	0	0	0	0	0	0	4,025
(C) OTHER SALARIES AND WAGES	3,980	0	3,980	1,558	774	1,317	2,834	2,847	191	13,501
TOTAL SALARIES AND WAGES	27,454	0	27,454	1,558	774	1,317	2,834	2,847	191	36,975
2. EMPLOYEE BENEFITS	3,652	0	3,652	241	110	147	478	516	176	5,320
TOTAL SALARIES AND BENEFITS	31,106	0	31,106	1,799	884	1,464	3,312	3,363	367	42,295
3. LIBRARY ACQUISITIONS	0	0	0	1,123	0	0	0	0	0	1,123
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	481	0	481	44	338	34	172	94	13	1,176
5. OPERATIONAL SUPPLIES AND EXPENSES	1,028	0	1,028	-21	41	332	26	420	38	1,864
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	104	0	0	1,485	0	1,589
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	356	0	356
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	803	0	803
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	10	0	0	0	93	0	103
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	288	0	288	0	0	0	0	0	0	288
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,229	0	1,229	12	6	151	291	150	349	2,188
16. INTERNAL COST ALLOCATIONS	-337	0	-337	0	0	0	-305	0	0	-642
TOTAL	33,795	0	33,795	2,967	1,373	1,981	3,496	6,764	767	51,143

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: LAKEHEAD

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	PENSION SURPLUSES (5)	OTHER* (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACEMENTS (8)	PURCHASE ORDER COMMITMENTS (9)	OTHER** (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	291	0	0	0	0	649	940	69	0	195	264
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	119	119	68	0	54	122
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	291	0	0	0	0	530	821	1	0	141	142
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	437	0	0	250	0	-909	-222	121	0	22	143
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	728	0	0	250	0	-379	599	122	0	163	285

* Other Operating funds are for future years operating budget, ($420) thousand; miscellaneous income, $40 thousand; program adjustment, $1 thousand.

** Other Ancillary funds are for bookstore, $127 thousand; parking, $36 thousand.

LAURENTIAN

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: LAURENTIAN

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING		OTHER	ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	(NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	59,026	0	85	6,084	0	65,195	6,794	2,354	3,301	77,644	157
2. TOTAL EXPENSE (FROM TABLE 3)	58,977	0	85	5,840	0	64,902	7,299	1,925	3,940	78,066	0
3. NET REVENUE (EXPENSE)	49	0	0	244	0	293	-505	429	-639	-422	157
4. NET RECONCILING ITEMS	0	0	0	0	0	0	176	-176	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	49	0	0	244	0	293	-329	253	-639	-422	157
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-383	0	0	-56	0	-439	452	-422	267	-142	142
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	885	-885	0	-138	138	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	551	-885	0	50	138	-146	123	-169	-372	-564	299
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	1,951	3,709	0	866	634	7,160	4,768	1,823	1,565	15,316	1,804
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	2,502	2,824	0	916	772	7,014	4,891	1,654	1,193	14,752	2,103

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

INSTITUTION: LAURENTIAN

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	24,724	0	0	24,724	0	0	0	24,724	0
(II) EXTRA FORMULA	16,742	0	0	16,742	0	0	0	16,742	0
(III) OTHER MET GRANTS	4,207	0	0	4,207	149	8	618	4,982	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	2,863	662	2,427	5,952	0
TOTAL ONTARIO GRANTS	45,673	0	0	45,673	3,012	670	3,045	52,400	0
(C) FEDERAL	61	0	0	61	1,875	10	0	1,946	0
(D) MUNICIPAL	0	0	0	0	0	16	0	16	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	11,094	0	0	11,094	0	0	0	11,094	0
(B) TUITION NON-CREDIT	0	85	0	85	0	0	0	85	0
(C) MISCELLANEOUS	799	0	1,897	2,696	0	0	0	2,696	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	49	0	0	49	46	546	0	641	36
5. NON-GOVT. GRANTS & CONTRACTS	61	0	0	61	1,541	433	0	2,035	0
6. SALES OF SERVICE AND PRODUCTS	0	0	4,187	4,187	0	0	0	4,187	0
7. INVESTMENT INCOME	739	0	0	739	168	284	256	1,447	121
8. MISCELLANEOUS	550	0	0	550	152	395	0	1,097	0
TOTAL	59,026	85	6,084	65,195	6,794	2,354	3,301	77,644	157

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: LAURENTIAN

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	24,456	13	0	24,469	197	11	0	24,677
(B) OTHER INSTRUCTION & RESEARCH	1,025	0	0	1,025	1,932	222	0	3,179
(C) OTHER SALARIES AND WAGES	14,652	43	854	15,549	1,768	214	0	17,531
TOTAL SALARIES AND WAGES	40,133	56	854	41,043	3,897	447	0	45,387
2. EMPLOYEE BENEFITS	6,429	5	123	6,557	359	30	0	6,946
TOTAL SALARIES AND BENEFITS	46,562	61	977	47,600	4,256	477	0	52,333
3. LIBRARY ACQUISITIONS	1,526	0	0	1,526	13	7	0	1,546
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,758	0	108	1,866	1,016	31	0	2,913
5. OPERATIONAL SUPPLIES AND EXPENSES	2,682	22	375	3,079	1,064	675	0	4,818
6. COST OF GOODS SOLD	0	0	2,483	2,483	0	0	0	2,483
7. UTILITIES	1,522	0	309	1,831	18	26	0	1,875
8. MUNICIPAL TAXES	358	0	0	358	0	0	0	358
9. RENOVATIONS AND ALTERATIONS	431	0	313	744	58	0	870	1,672
10. EXTERNALLY CONTRACTED SERVICES	1,170	0	497	1,667	0	0	0	1,667
11. SCHOLARSHIPS, BURSARIES, ETC.	3	0	0	3	0	407	0	410
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	406	406	0	0	0	406
13. LAND AND SITE SERVICES	0	0	74	74	0	0	0	74
14. BUILDINGS	0	0	0	0	0	0	3,070	3,070
15. MISCELLANEOUS	3,196	2	67	3,265	874	302	0	4,441
16. INTERNAL COST ALLOCATIONS	-231	0	231	0	0	0	0	0
TOTAL	58,977	85	5,840	64,902	7,299	1,925	3,940	78,066

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: LAURENTIAN

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	24,456	0	24,456	0	0	0	0	0	0	24,456
(B) OTHER INSTRUCTION & RESEARCH	1,025	0	1,025	0	0	0	0	0	0	1,025
(C) OTHER SALARIES AND WAGES	5,002	0	5,002	2,114	706	768	3,439	1,956	667	14,652
TOTAL SALARIES AND WAGES	30,483	0	30,483	2,114	706	768	3,439	1,956	667	40,133
2. EMPLOYEE BENEFITS	4,769	0	4,769	343	121	125	604	365	102	6,429
TOTAL SALARIES AND BENEFITS	35,252	0	35,252	2,457	827	893	4,043	2,321	769	46,562
3. LIBRARY ACQUISITIONS	0	0	0	1,526	0	0	0	0	0	1,526
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	988	0	988	79	395	53	96	100	47	1,758
5. OPERATIONAL SUPPLIES AND EXPENSES	1,298	0	1,298	117	83	113	395	448	228	2,682
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	68	0	0	1,454	0	1,522
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	358	0	358
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	431	0	431
10. EXTERNALLY CONTRACTED SERVICES	36	0	36	7	15	0	76	990	46	1,170
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	3	0	0	0	3
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,680	0	1,680	22	12	296	669	272	245	3,196
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-231	0	0	-231
TOTAL	39,254	0	39,254	4,208	1,400	1,358	5,048	6,374	1,335	58,977

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

INSTITUTION: LAURENTIAN

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	PENSION SURPLUSES (5)	OTHER* (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	845	1,689	40	0	46	2,620	225	0	0	225
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	575	2,924	6	0	0	3,505	87	0	0	87
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	270	-1,235	34	0	46	-885	138	0	0	138
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	575	2,924	155	0	55	3,709	634	0	0	634
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	845	1,689	189	0	101	2,824	772	0	0	772

* Other Operating funds are for telephone equipment.

ALGOMA

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: ALGOMA

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	6,586	0	0	740	0	7,326	0	0	399	7,725	118
2. TOTAL EXPENSE (FROM TABLE 3)	6,370	0	0	730	0	7,100	0	0	792	7,892	0
3. NET REVENUE (EXPENSE)	216	0	0	10	0	226	0	0	-393	-167	118
4. NET RECONCILING ITEMS	0	0	0	-10	0	-10	0	0	-258	-268	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	216	0	0	0	0	216	0	0	-651	-435	118
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	216	0	0	0	0	216	0	0	-651	-435	118
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-215	0	0	0	0	-215	0	0	535	320	532
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	1	0	0	0	0	1	0	0	-116	-115	650

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: ALGOMA

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	2,476	0	0	2,476	0	0	0	2,476	0
(II) EXTRA FORMULA	1,990	0	0	1,990	0	0	0	1,990	0
(III) OTHER MET GRANTS	247	0	0	247	0	0	399	646	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS	4,713	0	0	4,713	0	0	399	5,112	0
(C) FEDERAL	25	0	0	25	0	0	0	25	0
(D) MUNICIPAL	40	0	0	40	0	0	0	40	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	1,707	0	0	1,707	0	0	0	1,707	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	26	0	0	26	0	0	0	26	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	0	0	0	0	118
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS	0	0	740	740	0	0	0	740	0
7. INVESTMENT INCOME	14	0	0	14	0	0	0	14	0
8. MISCELLANEOUS	61	0	0	61	0	0	0	61	0
TOTAL	6,586	0	740	7,326	0	0	399	7,725	118

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: ALGOMA

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	2,650	0	0	2,650	0	0	0	2,650
(B) OTHER INSTRUCTION & RESEARCH	0	0	0	0	0	0	0	0
(C) OTHER SALARIES AND WAGES	1,835	0	196	2,031	0	0	0	2,031
TOTAL SALARIES AND WAGES	4,485	0	196	4,681	0	0	0	4,681
2. EMPLOYEE BENEFITS	642	0	25	667	0	0	0	667
TOTAL SALARIES AND BENEFITS	5,127	0	221	5,348	0	0	0	5,348
3. LIBRARY ACQUISITIONS	147	0	0	147	0	0	0	147
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	166	0	12	178	0	0	182	360
5. OPERATIONAL SUPPLIES AND EXPENSES	344	0	47	391	0	0	0	391
6. COST OF GOODS SOLD	0	0	386	386	0	0	0	386
7. UTILITIES	111	0	40	151	0	0	0	151
8. MUNICIPAL TAXES	34	0	0	34	0	0	0	34
9. RENOVATIONS AND ALTERATIONS	78	0	22	100	0	0	0	100
10. EXTERNALLY CONTRACTED SERVICES	3	0	1	4	0	0	0	4
11. SCHOLARSHIPS, BURSARIES, ETC.	20	0	0	20	0	0	0	20
12. PRINCIPAL AND INTEREST REPAYMENTS	79	0	0	79	0	0	0	79
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	595	595
15. MISCELLANEOUS	261	0	1	262	0	0	15	277
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	6,370	0	730	7,100	0	0	792	7,892

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: ALGOMA

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	2,650	0	2,650	0	0	0	0	0	0	2,650
(B) OTHER INSTRUCTION & RESEARCH	0	0	0	0	0	0	0	0	0	0
(C) OTHER SALARIES AND WAGES	0	0	0	444	114	255	734	288	0	1,835
TOTAL SALARIES AND WAGES	2,650	0	2,650	444	114	255	734	288	0	4,485
2. EMPLOYEE BENEFITS	320	0	320	85	19	38	122	58	0	642
TOTAL SALARIES AND BENEFITS	2,970	0	2,970	529	133	293	856	346	0	5,127
3. LIBRARY ACQUISITIONS	0	0	0	147	0	0	0	0	0	147
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	0	0	0	27	44	0	0	93	2	166
5. OPERATIONAL SUPPLIES AND EXPENSES	47	0	47	16	40	76	117	48	0	344
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	29	0	0	82	0	111
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	34	0	34
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	78	0	78
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	3	0	3
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	20	0	0	0	20
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	78	0	1	0	0	79
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	46	0	46	2	1	122	68	22	0	261
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	3,063	0	3,063	721	325	511	1,042	706	2	6,370

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GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: ALGOMA

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	PENSION SURPLUSES (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACEMENTS (8)	PURCHASE ORDER COMMITMENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0

HEARST

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

INSTITUTION: HEARST

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	2,543	0	0	96	0	2,639	0	0	32	2,671	0
2. TOTAL EXPENSE (FROM TABLE 3)	2,320	0	0	80	0	2,400	0	0	0	2,400	0
3. NET REVENUE (EXPENSE)	223	0	0	16	0	239	0	0	32	271	0
4. NET RECONCILING ITEMS	48	0	0	-16	0	32	0	0	-32	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	271	0	0	0	0	271	0	0	0	271	0
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	271	0	0	0	0	271	0	0	0	271	0
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-17	0	0	0	0	-17	0	0	0	-17	0
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	254	0	0	0	0	254	0	0	0	254	0

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

INSTITUTION: HEARST

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	1,031	0	0	1,031	0	0	0	1,031	0
(II) EXTRA FORMULA	521	0	0	521	0	0	0	521	0
(III) OTHER MET GRANTS	734	0	0	734	0	0	32	766	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS	2,286	0	0	2,286	0	0	32	2,318	0
(C) FEDERAL	0	0	0	0	0	0	0	0	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	235	0	0	235	0	0	0	235	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	9	0	24	33	0	0	0	33	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	0	0	0	0	0
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS	0	0	72	72	0	0	0	72	0
7. INVESTMENT INCOME	1	0	0	1	0	0	0	1	0
8. MISCELLANEOUS	12	0	0	12	0	0	0	12	0
TOTAL	2,543	0	96	2,639	0	0	32	2,671	0

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: HEARST

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	895	0	0	895	0	0	0	895
(B) OTHER INSTRUCTION & RESEARCH	1	0	0	1	0	0	0	1
(C) OTHER SALARIES AND WAGES	601	0	0	601	0	0	0	601
TOTAL SALARIES AND WAGES	1,497	0	0	1,497	0	0	0	1,497
2. EMPLOYEE BENEFITS	226	0	0	226	0	0	0	226
TOTAL SALARIES AND BENEFITS	1,723	0	0	1,723	0	0	0	1,723
3. LIBRARY ACQUISITIONS	43	0	0	43	0	0	0	43
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	37	0	0	37	0	0	0	37
5. OPERATIONAL SUPPLIES AND EXPENSES	84	0	0	84	0	0	0	84
6. COST OF GOODS SOLD	0	0	80	80	0	0	0	80
7. UTILITIES	38	0	0	38	0	0	0	38
8. MUNICIPAL TAXES	6	0	0	6	0	0	0	6
9. RENOVATIONS AND ALTERATIONS	62	0	0	62	0	0	0	62
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	4	0	0	4	0	0	0	4
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	323	0	0	323	0	0	0	323
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	2,320	0	80	2,400	0	0	0	2,400

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: HEARST

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	895	0	895	0	0	0	0	0	0	895
(B) OTHER INSTRUCTION & RESEARCH	1	0	1	0	0	0	0	0	0	1
(C) OTHER SALARIES AND WAGES	159	0	159	100	0	0	342	0	0	601
TOTAL SALARIES AND WAGES	1,055	0	1,055	100	0	0	342	0	0	1,497
2. EMPLOYEE BENEFITS	172	0	172	12	0	0	42	0	0	226
TOTAL SALARIES AND BENEFITS	1,227	0	1,227	112	0	0	384	0	0	1,723
3. LIBRARY ACQUISITIONS	0	0	0	43	0	0	0	0	0	43
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	27	0	27	1	0	0	9	0	0	37
5. OPERATIONAL SUPPLIES AND EXPENSES	48	0	48	1	0	0	30	5	0	84
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	38	0	0	0	0	38
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	6	0	6
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	62	0	62
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	4	0	4	0	0	0	0	0	0	4
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	186	0	186	0	0	0	49	88	0	323
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	1,492	0	1,492	157	38	0	472	161	0	2,320

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: HEARST

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	PENSION SURPLUSES (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACEMENTS (8)	PURCHASE ORDER COMMITMENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0

MCMASTER

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: McMASTER

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING		OTHER	ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	(NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	170,663	0	1,174	32,740	0	204,577	76,594	29,075	10,067	320,313	2,984
2. TOTAL EXPENSE (FROM TABLE 3)	165,142	0	1,178	33,039	0	199,359	85,627	34,350	13,526	332,862	0
3. NET REVENUE (EXPENSE)	5,521	0	-4	-299	0	5,218	-9,033	-5,275	-3,459	-12,549	2,984
4. NET RECONCILING ITEMS	-4,645	0	4	350	0	-4,291	0	0	0	-4,291	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	876	0	0	51	0	927	-9,033	-5,275	-3,459	-16,840	2,984
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-220	0	0	-379	0	-599	0	-2,159	2,758	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-885	885	0	328	-328	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-229	885	0	0	-328	328	-9,033	-7,434	-701	-16,840	2,984
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	428	6,557	0	0	1,543	8,528	18,969	24,415	5,436	57,348	88,580
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	199	7,442	0	0	1,215	8,856	9,936	16,981	4,735	40,508	91,564

Note: In addition to the above revenue and expenses, $3,655 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

INSTITUTION: McMASTER

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	109,885	0	0	109,885	0	0	0	109,885	0
(II) EXTRA FORMULA	9,170	0	0	9,170	0	0	0	9,170	0
(III) OTHER MET GRANTS	8,382	0	693	9,075	3,905	0	7,240	20,220	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	16,301	0	0	16,301	0
TOTAL ONTARIO GRANTS	127,437	0	693	128,130	20,206	0	7,240	155,576	0
(C) FEDERAL	0	0	0	0	32,608	0	0	32,608	0
(D) MUNICIPAL	0	0	0	0	34	0	2,017	2,051	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	30,547	0	0	30,547	0	0	0	30,547	0
(B) TUITION NON-CREDIT	0	1,174	0	1,174	0	0	0	1,174	0
(C) MISCELLANEOUS	2,444	0	6,819	9,263	0	0	0	9,263	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	2,538	21,413	0	23,951	2,984
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	21,148	0	0	21,148	0
6. SALES OF SERVICE AND PRODUCTS	0	0	24,859	24,859	0	0	0	24,859	0
7. INVESTMENT INCOME	3,098	0	184	3,282	60	7,483	566	11,391	0
8. MISCELLANEOUS	7,137	0	185	7,322	0	179	244	7,745	0
TOTAL	170,663	1,174	32,740	204,577	76,594	29,075	10,067	320,313	2,984

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: McMASTER

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	53,755	363	0	54,118	18,768	5,413	0	78,299
(B) OTHER INSTRUCTION & RESEARCH	23,168	0	0	23,168	0	0	0	23,168
(C) OTHER SALARIES AND WAGES	32,229	315	7,374	39,918	28,564	7,358	0	75,840
TOTAL SALARIES AND WAGES	109,152	678	7,374	117,204	47,332	12,771	0	177,307
2. EMPLOYEE BENEFITS	20,224	67	1,181	21,472	5,336	3,252	0	30,060
TOTAL SALARIES AND BENEFITS	129,376	745	8,555	138,676	52,668	16,023	0	207,367
3. LIBRARY ACQUISITIONS	4,778	0	0	4,778	0	157	0	4,935
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	4,714	20	478	5,212	282	1,908	0	7,402
5. OPERATIONAL SUPPLIES AND EXPENSES	14,724	387	4,811	19,922	27,269	11,510	0	58,701
6. COST OF GOODS SOLD	0	0	13,031	13,031	0	0	0	13,031
7. UTILITIES	4,668	0	1,332	6,000	0	112	0	6,112
8. MUNICIPAL TAXES	1,031	0	0	1,031	0	0	0	1,031
9. RENOVATIONS AND ALTERATIONS	81	0	2,724	2,805	0	76	13,526	16,407
10. EXTERNALLY CONTRACTED SERVICES	2,735	0	0	2,735	0	0	0	2,735
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	3,954	0	3,954
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	2,040	2,040	0	0	0	2,040
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	3,035	26	68	3,129	5,408	610	0	9,147
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	165,142	1,178	33,039	199,359	85,627	34,350	13,526	332,862

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: McMASTER

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	45,474	8,281	53,755	0	0	0	0	0	0	53,755
(B) OTHER INSTRUCTION & RESEARCH	18,231	4,937	23,168	0	0	0	0	0	0	23,168
(C) OTHER SALARIES AND WAGES	3,738	-304	3,434	5,692	2,635	3,054	7,454	8,095	1,865	32,229
TOTAL SALARIES AND WAGES	67,443	12,914	80,357	5,692	2,635	3,054	7,454	8,095	1,865	109,152
2. EMPLOYEE BENEFITS	12,332	2,813	15,145	1,160	484	524	1,285	1,300	326	20,224
TOTAL SALARIES AND BENEFITS	79,775	15,727	95,502	6,852	3,119	3,578	8,739	9,395	2,191	129,376
3. LIBRARY ACQUISITIONS	0	0	0	4,778	0	0	0	0	0	4,778
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,654	287	1,941	134	1,646	168	684	69	72	4,714
5. OPERATIONAL SUPPLIES AND EXPENSES	6,256	3,003	9,259	387	748	637	1,720	1,462	511	14,724
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	798	0	0	3,870	0	4,668
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,031	0	1,031
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	81	0	81
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	2,735	0	2,735
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	833	565	1,398	62	86	155	144	152	1,038	3,035
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	88,518	19,582	108,100	12,213	6,397	4,538	11,287	18,795	3,812	165,142

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: McMASTER

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	PENSION SURPLUSES (5)	OTHER* (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACEMENTS (8)	PURCHASE ORDER COMMITMENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	4,608	84	0	68	4,760	2,759	0	0	2,759
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	25	0	3,594	54	0	202	3,875	3,087	0	0	3,087
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-25	0	1,014	30	0	-134	885	-328	0	0	-328
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	91	0	3,808	366	0	2,292	6,557	1,543	0	0	1,543
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	66	0	4,822	396	0	2,158	7,442	1,215	0	0	1,215

* Other Operating funds are for scholarship fund, $304 thousand; library on-line catalogue system, $1,634 thousand; special library acquisitions, $220 thousand.

NIPISSING

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: NIPISSING

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	14,768	0	583	123	0	15,474	68	210	570	16,322	23
2. TOTAL EXPENSE (FROM TABLE 3)	14,854	0	540	114	0	15,508	154	23	504	16,189	0
3. NET REVENUE (EXPENSE)	-86	0	43	9	0	-34	-86	187	66	133	23
4. NET RECONCILING ITEMS	0	0	0	-9	0	-9	0	-35	9	-35	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-86	0	43	0	0	-43	-86	152	75	98	23
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	28	0	-43	0	0	-15	-4	-52	71	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	58	-58	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	0	-58	0	0	0	-58	-90	100	146	98	23
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	247	56	0	0	0	303	152	6,079	321	6,855	870
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	247	-2	0	0	0	245	62	6,179	467	6,953	893

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: NIPISSING

TYPE OF FUND SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	6,017	0	0	6,017	0	0	0	6,017	0
(II) EXTRA FORMULA	3,449	0	0	3,449	0	0	0	3,449	0
(III) OTHER MET GRANTS	390	0	123	513	0	0	380	893	0
(B) OTHER ONTARIO GRANTS	30	17	0	47	29	0	0	76	0
TOTAL ONTARIO GRANTS	9,886	17	123	10,026	29	0	380	10,435	0
(C) FEDERAL	0	293	0	293	0	0	0	293	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	3,576	0	0	3,576	0	0	0	3,576	0
(B) TUITION NON-CREDIT	0	135	0	135	0	0	0	135	0
(C) MISCELLANEOUS	289	0	0	289	0	0	0	289	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	85	0	0	85	0	198	73	356	0
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS	0	0	0	0	0	0	0	0	0
7. INVESTMENT INCOME	573	0	0	573	0	12	3	588	23
8. MISCELLANEOUS	359	138	0	497	39	0	114	650	0
TOTAL	14,768	583	123	15,474	68	210	570	16,322	23

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: NIPISSING

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	6,845	0	0	6,845	0	0	0	6,845
(B) OTHER INSTRUCTION & RESEARCH	0	0	0	0	0	0	0	0
(C) OTHER SALARIES AND WAGES	2,680	202	0	2,882	75	0	0	2,957
TOTAL SALARIES AND WAGES	9,525	202	0	9,727	75	0	0	9,802
2. EMPLOYEE BENEFITS	1,376	21	0	1,397	7	0	0	1,404
TOTAL SALARIES AND BENEFITS	10,901	223	0	11,124	82	0	0	11,206
3. LIBRARY ACQUISITIONS	195	0	0	195	0	0	224	419
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	429	21	0	450	0	0	358	808
5. OPERATIONAL SUPPLIES AND EXPENSES	1,145	108	0	1,253	15	0	0	1,268
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	0
8. MUNICIPAL TAXES	96	0	0	96	0	0	0	96
9. RENOVATIONS AND ALTERATIONS	90	0	0	90	0	0	0	90
10. EXTERNALLY CONTRACTED SERVICES	770	0	0	770	47	0	0	817
11. SCHOLARSHIPS, BURSARIES, ETC.	104	0	0	104	0	23	0	127
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	-78	-78
15. MISCELLANEOUS	1,124	188	114	1,426	10	0	0	1,436
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	14,854	540	114	15,508	154	23	504	16,189

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

INSTITUTION: NIPISSING

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	6,845	0	6,845	0	0	0	0	0	0	6,845
(B) OTHER INSTRUCTION & RESEARCH	0	0	0	0	0	0	0	0	0	0
(C) OTHER SALARIES AND WAGES	0	0	0	401	200	408	1,671	0	0	2,680
TOTAL SALARIES AND WAGES	6,845	0	6,845	401	200	408	1,671	0	0	9,525
2. EMPLOYEE BENEFITS	997	0	997	37	31	64	247	0	0	1,376
TOTAL SALARIES AND BENEFITS	7,842	0	7,842	438	231	472	1,918	0	0	10,901
3. LIBRARY ACQUISITIONS	0	0	0	195	0	0	0	0	0	195
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	49	0	49	10	20	8	65	277	0	429
5. OPERATIONAL SUPPLIES AND EXPENSES	537	0	537	50	10	83	284	181	0	1,145
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	0	0	0
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	96	0	96
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0		0	90	0	90
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	770	0	770
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	104	0	0	0	104
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	439	0	439	6	6	181	492	0	0	1,124
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	8,867	0	8,867	699	267	848	2,759	1,414	0	14,854

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: NIPISSING

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	PENSION SURPLUSES (5)	OTHER* (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	58	58	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	-58	-58	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	56	56	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	-2	-2	0	0	0	0

* Other Operating funds are for MCU preflow, special needs funds and research funds.

O.C.A.

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MAY 1993
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ONTARIO COLLEGE OF ART

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING		OTHER	ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	(NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	. (10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	15,922	0	0	357	0	16,279	0	131	208	16,618	40
2. TOTAL EXPENSE (FROM TABLE 3)	15,390	0	0	272	0	15,662	0	152	678	16,492	0
3. NET REVENUE (EXPENSE)	532	0	0	85	0	617	0	-21	-470	126	40
4. NET RECONCILING ITEMS	-15	0	0	-85	0	-100	0	0	110	10	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	517	0	0	0	0	517	0	-21	-360	136	40
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-284	0	0	0	0	284	0	0	284	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	233	0	0	0	0	233	0	-21	-76	136	40
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-724	0	0	0	0	-724	0	118	-18	-624	138
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-491	0	0	0	0	-491	0	97	-94	-488	178

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MAY 1993
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: ONTARIO COLLEGE OF ART

TYPE OF FUND / SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	10,593	0	0	10,593	0	0	0	10,593	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) OTHER MET GRANTS	534	0	0	534	0	0	163	697	0
(B) OTHER ONTARIO GRANTS	86	0	0	86	0	0	2	88	0
TOTAL ONTARIO GRANTS	11,213	0	0	11,213	0	0	165	11,378	0
(C) FEDERAL	0	0	0	0	0	0	0	0	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	3,740	0	0	3,740	0	0	0	3,740	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	378	0	0	378	0	0	0	378	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	233	0	0	233	0	127	43	403	32
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS	0	0	357	357	0	0	0	357	0
7. INVESTMENT INCOME	216	0	0	216	0	4	0	220	8
8. MISCELLANEOUS	142	0	0	142	0	0	0	142	0
TOTAL	15,922	0	357	16,279	0	131	208	16,618	40

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MAY 1993
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ONTARIO COLLEGE OF ART

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	6,708	0	0	6,708	0	0	0	6,708
(B) OTHER INSTRUCTION & RESEARCH	333	0	0	333	0	0	0	333
(C) OTHER SALARIES AND WAGES	3,670	0	82	3,752	0	0	0	3,752
TOTAL SALARIES AND WAGES	10,711	0	82	10,793	0	0	0	10,793
2. EMPLOYEE BENEFITS	1,466	0	9	1,475	0	0	0	1,475
TOTAL SALARIES AND BENEFITS	12,177	0	91	12,268	0	0	0	12,268
3. LIBRARY ACQUISITIONS	89	0	0	89	0	0	0	89
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	82	0	0	82	0	0	459	541
5. OPERATIONAL SUPPLIES AND EXPENSES	978	0	21	999	0	0	0	999
6. COST OF GOODS SOLD	0	0	150	150	0	0	0	150
7. UTILITIES	370	0	0	370	0	0	0	370
8. MUNICIPAL TAXES	103	0	0	103	0	0	0	103
9. RENOVATIONS AND ALTERATIONS	14	0	0	14	0	0	219	233
10. EXTERNALLY CONTRACTED SERVICES	433	0	10	443	0	0	0	443
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	152	0	152
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,144	0	0	1,144	0	0	0	1,144
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	15,390	0	272	15,662	0	152	678	16,492

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 31 MAY 1993
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: ONTARIO COLLEGE OF ART

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	6,708	0	6,708	0	0	0	0	0	0	6,708
(B) OTHER INSTRUCTION & RESEARCH	333	0	333	0	0	0	0	0	0	333
(C) OTHER SALARIES AND WAGES	762	0	762	405	0	211	1,544	406	342	3,670
TOTAL SALARIES AND WAGES	7,803	0	7,803	405	0	211	1,544	406	342	10,711
2. EMPLOYEE BENEFITS	1,037	0	1,037	68	0	38	225	64	34	1,466
TOTAL SALARIES AND BENEFITS	8,840	0	8,840	473	0	249	1,769	470	376	12,177
3. LIBRARY ACQUISITIONS	0	0	0	89	0	0	0	0	0	89
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	0	0	0	12	0	0	70	0	0	82
5. OPERATIONAL SUPPLIES AND EXPENSES	535	0	535	41	0	12	247	114	29	978
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	24	0	0	346	0	370
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	103	0	103
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	14	0	14
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	30	0	0	0	403	0	433
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	323	0	323	4	0	0	186	149	482	1,144
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	9,698	0	9,698	649	24	261	2,272	1,599	887	15,390

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MAY 1993
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ONTARIO COLLEGE OF ART

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	PENSION SURPLUSES (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACEMENTS (8)	PURCHASE ORDER COMMITMENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0

O.I.S.E.

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: OISE

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING		OTHER	ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	(NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	34,694	0	499	3,819	0	39,012	3,198	117	0	42,327	0
2. TOTAL EXPENSE (FROM TABLE 3)	36,443	0	499	3,081	0	40,023	3,198	58	0	43,279	0
3. NET REVENUE (EXPENSE)	-1,749	0	0	738	0	-1,011	0	59	0	-952	0
4. NET RECONCILING ITEMS	-80	0	0	0	0	-80	0	0	0	-80	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-1,829	0	0	738	0	-1,091	0	59	0	-1,032	0
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	661	0	0	-661	0	0	0	0	0	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	313	-313	0	-77	77	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-855	-313	0	0	77	-1,091	0	59	0	-1,032	0
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-1,518	2,994	0	0	-512	964	0	266	0	1,230	90
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-2,373	2,681	0	0	-435	-127	0	325	0	198	90

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: OISE

TYPE OF FUND SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (8)	NON-EXPENDABLE TRUST AND ENDOWMENT (9)
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	22,914	0	0	22,914	0	0	0	22,914	0
(II) EXTRA FORMULA	1,885	0	0	1,885	0	0	0	1,885	0
(III) OTHER MET GRANTS	963	0	0	963	327	0	0	1,290	0
(B) OTHER ONTARIO GRANTS	5,190	0	0	5,190	48	0	0	5,238	0
TOTAL ONTARIO GRANTS	30,952	0	0	30,952	375	0	0	31,327	0
(C) FEDERAL	6	0	0	6	1,380	0	0	1,386	0
(D) MUNICIPAL	0	0	0	0	20	0	0	20	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	3,544	0	0	3,544	0	0	0	3,544	0
(B) TUITION NON-CREDIT	0	499	0	499	0	0	0	499	0
(C) MISCELLANEOUS	0	0	0	0	0	0	0	0	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	0	95	0	95	0
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	1,409	0	0	1,409	0
6. SALES OF SERVICE AND PRODUCTS	0	0	3,819	3,819	0	0	0	3,819	0
7. INVESTMENT INCOME	148	0	0	148	0	22	0	170	0
8. MISCELLANEOUS	44	0	0	44	14	0	0	58	0
TOTAL	34,694	499	3,819	39,012	3,198	117	0	42,327	0

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: OISE

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	13,083	0	0	13,083	155	0	0	13,238
(B) OTHER INSTRUCTION & RESEARCH	2,916	0	0	2,916	1,014	0	0	3,930
(C) OTHER SALARIES AND WAGES	8,973	434	1,158	10,565	706	0	0	11,271
TOTAL SALARIES AND WAGES	24,972	434	1,158	26,564	1,875	0	0	28,439
2. EMPLOYEE BENEFITS	3,895	65	194	4,154	228	0	0	4,382
TOTAL SALARIES AND BENEFITS	28,867	499	1,352	30,718	2,103	0	0	32,821
3. LIBRARY ACQUISITIONS	354	0	0	354	0	0	0	354
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	592	0	73	665	51	0	0	716
5. OPERATIONAL SUPPLIES AND EXPENSES	627	0	472	1,099	178	58	0	1,335
6. COST OF GOODS SOLD	0	0	988	988	0	0	0	988
7. UTILITIES	539	0	15	554	2	0	0	556
8. MUNICIPAL TAXES	67	0	0	67	0	0	0	67
9. RENOVATIONS AND ALTERATIONS	35	0	0	35	0	0	0	35
10. EXTERNALLY CONTRACTED SERVICES	3,541	0	0	3,541	19	0	0	3,560
11. SCHOLARSHIPS, BURSARIES, ETC.	886	0	0	886	77	0	0	963
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,245	0	128	1,373	511	0	0	1,884
16. INTERNAL COST ALLOCATIONS	-310	0	53	-257	257	0	0	0
TOTAL	36,443	499	3,081	40,023	3,198	58	0	43,279

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OISE

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	13,083	0	13,083	0	0	0	0	0	0	13,083
(B) OTHER INSTRUCTION & RESEARCH	2,916	0	2,916	0	0	0	0	0	0	2,916
(C) OTHER SALARIES AND WAGES	3,090	0	3,090	1,840	596	9	2,857	478	103	8,973
TOTAL SALARIES AND WAGES	19,089	0	19,089	1,840	596	9	2,857	478	103	24,972
2. EMPLOYEE BENEFITS	2,886	0	2,886	314	100	0	493	84	16	3,895
TOTAL SALARIES AND BENEFITS	21,975	0	21,975	2,154	696	9	3,350	562	121	28,867
3. LIBRARY ACQUISITIONS	0	0	0	354	0	0	0	0	0	354
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	97	0	97	133	242	0	56	51	13	592
5. OPERATIONAL SUPPLIES AND EXPENSES	311	0	311	34	59	2	179	27	15	627
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	131	0	0	408	0	539
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	67	0	67
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	35	0	35
10. EXTERNALLY CONTRACTED SERVICES	2	0	2	51	159	0	555	2,774	0	3,541
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	886	0	0	0	886
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	634	0	634	59	60	52	329	28	83	1,245
16. INTERNAL COST ALLOCATIONS	-69	0	-69	0	-75	0	-166	0	0	-310
TOTAL	22,950	0	22,950	2,785	1,272	949	4,303	3,952	232	36,443

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OISE

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	PENSION SURPLUSES (5)	OTHER* (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER** (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	1,680	0	0	300	1,980	0	0	77	77
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	213	0	1,630	0	0	450	2,293	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-213	0	50	0	0	-150	-313	0	0	77	77
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	955	0	1,630	0	0	409	2,994	0	0	-512	-512
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	742	0	1,680	0	0	259	2,681	0	0	-435	-435

* Other Operating funds are for revenue stabilization reserve (funding of faculty flexible retirement program).

** Other Ancillary funds are for budget appropriations.

OTTAWA

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: OTTAWA

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	220,224	0	642	10,642	0	231,508	56,504	20,436	7,987	316,435	2,695
2. TOTAL EXPENSE (FROM TABLE 3)	216,531	0	690	10,850	0	228,071	52,853	16,231	11,511	308,666	0
3. NET REVENUE (EXPENSE)	3,693	0	-48	-208	0	3,437	3,651	4,205	-3,524	7,769	2,695
4. NET RECONCILING ITEMS	-2,243	0	48	0	0	-2,195	-3,103	2,799	-637	-3,136	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	1,450	0	0	-208	0	1,242	548	7,004	-4,161	4,633	2,695
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-2,384	0	0	0	0	-2,384	1,348	1,128	612	704	-704
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	1,512	-1,512	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	578	-1,512	0	-208	0	-1,142	1,896	8,132	-3,549	5,337	1,991
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	1,427	24,420	0	824	0	26,671	40,711	12,814	8,341	88,537	11,129
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	2,005	22,908	0	616	0	25,529	42,607	20,946	4,792	93,874	13,120

Note: In addition to the above revenue and expenses, $4,039 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: OTTAWA

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	124,964	0	0	124,964	0	0	0	124,964	0
(II) EXTRA FORMULA	34,397	0	0	34,397	0	0	0	34,397	0
(III) OTHER MET GRANTS	11,949	0	0	11,949	583	13	6,318	18,863	0
(B) OTHER ONTARIO GRANTS	416	0	0	416	3,242	11,754	0	15,412	10
TOTAL ONTARIO GRANTS	171,726	0	0	171,726	3,825	11,767	6,318	193,636	10
(C) FEDERAL	87	0	0	87	32,143	1,281	0	33,511	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	16	0	0	16	860	891	665	2,432	343
2. FEES (A) TUITION CREDIT	40,024	0	0	40,024	0	0	0	40,024	0
(B) TUITION NON-CREDIT	0	642	0	642	0	0	0	642	0
(C) MISCELLANEOUS	3,247	0	5,711	8,958	0	0	0	8,958	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	596	0	0	596	2,083	2,966	33	5,678	1,202
5. NON-GOVT. GRANTS & CONTRACTS	2	0	0	2	15,565	2,995	0	18,562	0
6. SALES OF SERVICE AND PRODUCTS	0	0	3,193	3,193	0	0	0	3,193	0
7. INVESTMENT INCOME	2,892	0	19	2,911	1,691	79	899	5,580	1,140
8. MISCELLANEOUS	1,634	0	1,719	3,353	337	457	72	4,219	0
TOTAL	220,224	642	10,642	231,508	56,504	20,436	7,987	316,435	2,695

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: OTTAWA

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	74,531	0	0	74,531	6,357	1,106	0	81,994
(B) OTHER INSTRUCTION & RESEARCH	12,675	119	0	12,794	9,826	3,126	0	25,746
(C) OTHER SALARIES AND WAGES	56,619	51	2,628	59,298	9,732	4,626	0	73,656
TOTAL SALARIES AND WAGES	143,825	170	2,628	146,623	25,915	8,858	0	181,396
2. EMPLOYEE BENEFITS	24,252	8	354	24,614	2,854	1,711	0	29,179
TOTAL SALARIES AND BENEFITS	168,077	178	2,982	171,237	28,769	10,569	0	210,575
3. LIBRARY ACQUISITIONS	4,129	0	0	4,129	195	285	0	4,609
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	8,605	29	564	9,198	5,787	1,105	433	16,523
5. OPERATIONAL SUPPLIES AND EXPENSES	9,369	77	131	9,577	8,263	1,437	0	19,277
6. COST OF GOODS SOLD	0	0	162	162	0	0	0	162
7. UTILITIES	6,007	0	785	6,792	46	44	0	6,882
8. MUNICIPAL TAXES	1,428	0	129	1,557	0	0	0	1,557
9. RENOVATIONS AND ALTERATIONS	5,706	0	441	6,147	0	133	4,001	10,281
10. EXTERNALLY CONTRACTED SERVICES	4,977	0	2,097	7,074	62	90	0	7,226
11. SCHOLARSHIPS, BURSARIES, ETC.	2,551	0	0	2,551	2,509	599	0	5,659
12. PRINCIPAL AND INTEREST REPAYMENTS	393	0	2,757	3,150	0	0	0	3,150
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	7,020	7,020
15. MISCELLANEOUS	8,322	388	209	8,919	5,173	1,596	57	15,745
16. INTERNAL COST ALLOCATIONS	-3,033	18	593	-2,422	2,049	373	0	0
TOTAL	216,531	690	10,850	228,071	52,853	16,231	11,511	308,666

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: OTTAWA

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	64,808	9,723	74,531	0	0	0	0	0	0	74,531
(B) OTHER INSTRUCTION & RESEARCH	12,105	570	12,675	0	0	0	0	0	0	12,675
(C) OTHER SALARIES AND WAGES	20,271	4,240	24,511	7,715	3,215	3,208	8,984	7,015	1,971	56,619
TOTAL SALARIES AND WAGES	97,184	14,533	111,717	7,715	3,215	3,208	8,984	7,015	1,971	143,825
2. EMPLOYEE BENEFITS	15,900	2,559	18,459	1,390	475	466	1,916	1,307	239	24,252
TOTAL SALARIES AND BENEFITS	113,084	17,092	130,176	9,105	3,690	3,674	10,900	8,322	2,210	168,077
3. LIBRARY ACQUISITIONS	0	0	0	4,129	0	0	0	0	0	4,129
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	3,654	263	3,917	448	1,966	96	909	287	982	8,605
5. OPERATIONAL SUPPLIES AND EXPENSES	3,236	1,030	4,266	276	1,726	349	1,321	836	595	9,369
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	1,201	0	0	4,806	0	6,007
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,428	0	1,428
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	5,706	0	5,706
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	4,977	0	4,977
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	2,551	0	0	0	2,551
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	393	393
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	2,446	342	2,788	735	206	772	1,362	1,605	854	8,322
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-3,033	0	0	-3,033
TOTAL	122,420	18,727	141,147	14,693	8,789	7,442	11,459	27,967	5,034	216,531

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OTTAWA

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	PENSION SURPLUSES (5)	OTHER* (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACEMENTS (8)	PURCHASE ORDER COMMITMENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	6,565	9,267	0	4,293	2,783	22,908	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	5,239	10,237	0	6,743	2,201	24,420	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	1,326	-970	0	-2,450	582	-1,512	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	5,239	10,237	0	6,743	2,201	24,420	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	6,565	9,267	0	4,293	2,783	22,908	0	0	0	0

* Other Operating funds are for investment, $192 thousand; sports, $395 thousand; reprography, $28 thousand; health services, ($145) thousand; computer store, $189 thousand; student system computer, $1,150 thousand; visual art store, $129 thousand; classroom, $450 thousand; computer upgrade, $440 thousand; other funds, ($45) thousand.

QUEEN'S

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: QUEEN'S

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	181,546	0	4,137	27,993	0	213,676	68,540	26,926	24,142	333,284	10,528
2. TOTAL EXPENSE (FROM TABLE 3)	175,334	0	4,137	28,672	0	208,143	66,365	27,682	16,324	318,514	0
3. NET REVENUE (EXPENSE)	6,212	0	0	-679	0	5,533	2,175	-756	7,818	14,770	10,528
4. NET RECONCILING ITEMS	-3,107	0	0	-135	0	-3,242	-2,175	2,175	16,038	12,796	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	3,105	0	0	-814	0	2,291	0	1,419	23,856	27,566	10,528
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-2,958	2,958	0	674	-674	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	147	2,958	0	-140	-674	2,291	0	1,419	23,856	27,566	10,528
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-2,462	8,147	0	917	4,774	11,376	0	0	15,012	26,388	87,977
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-2,315	11,105	0	777	4,100	13,667	0	1,419	38,868	53,954	98,505

Note: In addition to the above revenue and expenses, $2,993 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

INSTITUTION: QUEEN'S

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	114,873	0	0	114,873	0	0	0	114,873	0
(II) EXTRA FORMULA	14,964	0	0	14,964	0	0	0	14,964	0
(III) OTHER MET GRANTS	8,268	0	135	8,403	677	6	7,915	17,001	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	8,337	4,281	0	12,618	20
TOTAL ONTARIO GRANTS	138,105	0	135	138,240	9,014	4,287	7,915	159,456	20
(C) FEDERAL	0	0	0	0	39,246	2,269	0	41,515	0
(D) MUNICIPAL	0	0	0	0	287	62	1,300	1,649	0
(E) OTHER	0	0	0	0	0	30	0	30	0
2. FEES (A) TUITION CREDIT	32,295	0	0	32,295	0	0	0	32,295	0
(B) TUITION NON-CREDIT	0	4,137	0	4,137	0	0	0	4,137	0
(C) MISCELLANEOUS	1,975	0	14,269	16,244	0	0	0	16,244	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	2,200	0	0	2,200	457	4,638	11,581	18,876	4,688
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	17,512	4,445	0	21,957	0
6. SALES OF SERVICE AND PRODUCTS	0	0	13,578	13,578	0	0	0	13,578	0
7. INVESTMENT INCOME	4,781	0	11	4,792	1,126	3,547	2,299	11,764	5,820
8. MISCELLANEOUS	2,190	0	0	2,190	898	7,648	1,047	11,783	0
TOTAL	181,546	4,137	27,993	213,676	68,540	26,926	24,142	333,284	10,528

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: QUEEN'S

TYPE OF FUND / OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	67,786	450	0	68,236	3,273	5,530	0	77,039
(B) OTHER INSTRUCTION & RESEARCH	5,293	670	0	5,963	21,622	1,776	0	29,361
(C) OTHER SALARIES AND WAGES	52,342	419	4,046	56,807	3,209	5,036	0	65,052
TOTAL SALARIES AND WAGES	125,421	1,539	4,046	131,006	28,104	12,342	0	171,452
2. EMPLOYEE BENEFITS	18,786	93	559	19,438	2,578	1,780	0	23,796
TOTAL SALARIES AND BENEFITS	144,207	1,632	4,605	150,444	30,682	14,122	0	195,248
3. LIBRARY ACQUISITIONS	4,898	0	0	4,898	18	306	0	5,222
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	4,847	7	737	5,591	8,675	2,007	0	16,273
5. OPERATIONAL SUPPLIES AND EXPENSES	12,262	2,081	3,264	17,607	9,036	664	183	27,490
6. COST OF GOODS SOLD	0	0	2,529	2,529	0	0	0	2,529
7. UTILITIES	4,667	0	2,646	7,313	0	0	0	7,313
8. MUNICIPAL TAXES	1,143	0	526	1,669	0	0	0	1,669
9. RENOVATIONS AND ALTERATIONS	0	0	3,707	3,707	0	339	3,395	7,441
10. EXTERNALLY CONTRACTED SERVICES	225	0	8,021	8,246	9,058	24	0	17,328
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	523	9,167	0	9,690
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	1,775	1,775	0	0	0	1,775
13. LAND AND SITE SERVICES	0	0	0	0	0	0	2,237	2,237
14. BUILDINGS	0	0	0	0	0	0	10,509	10,509
15. MISCELLANEOUS	5,244	385	263	5,892	5,635	2,263	0	13,790
16. INTERNAL COST ALLOCATIONS	-2,159	32	599	-1,528	2,738	-1,210	0	0
TOTAL	175,334	4,137	28,672	208,143	66,365	27,682	16,324	318,514

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: QUEEN'S

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	59,097	8,689	67,786	0	0	0	0	0	0	67,786
(B) OTHER INSTRUCTION & RESEARCH	4,967	326	5,293	0	0	0	0	0	0	5,293
(C) OTHER SALARIES AND WAGES	13,455	3,895	17,350	7,135	2,662	7,582	7,466	7,472	2,675	52,342
TOTAL SALARIES AND WAGES	77,519	12,910	90,429	7,135	2,662	7,582	7,466	7,472	2,675	125,421
2. EMPLOYEE BENEFITS	10,833	2,427	13,260	987	401	858	879	1,350	1,051	18,786
TOTAL SALARIES AND BENEFITS	88,352	15,337	103,689	8,122	3,063	8,440	8,345	8,822	3,726	144,207
3. LIBRARY ACQUISITIONS	0	0	0	4,898	0	0	0	0	0	4,898
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	748	253	1,001	103	3,189	117	179	104	154	4,847
5. OPERATIONAL SUPPLIES AND EXPENSES	4,454	521	4,975	163	228	3,397	699	2,055	745	12,262
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	208	0	0	4,459	0	4,667
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,143	0	1,143
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	21	204	0	225
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,985	280	2,265	76	29	562	845	243	1,224	5,244
16. INTERNAL COST ALLOCATIONS	92	0	92	0	0	20	-2,271	0	0	-2,159
TOTAL	95,631	16,391	112,022	13,362	6,717	12,536	7,818	17,030	5,849	175,334

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: QUEEN'S

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	PENSION SURPLUSES (5)	OTHER* (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACEMENTS (8)	PURCHASE ORDER COMMITMENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	359	590	8,410	0	0	-96	9,263	-408	-266	0	-674
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	724	5,581	0	0	0	6,305	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	359	-134	2,829	0	0	-96	2,958	-408	-266	0	-674
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	684	723	5,581	1,000	0	159	8,147	4,319	455	0	4,774
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	1,043	589	8,410	1,000	0	63	11,105	3,911	189	0	4,100

* Other Operating funds are for projects recommended by student government and approved by University administration.

RYERSON

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MARCH 1993
(IN THOUSANDS OF DOLLARS)

INSTITUTION: RYERSON

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING		OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	(3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	114,779	0	4,256	14,074	0	133,109	2,169	2,479	2,954	140,711	212
2. TOTAL EXPENSE (FROM TABLE 3)	117,476	0	2,574	15,218	0	135,268	2,231	1,815	3,476	142,790	0
3. NET REVENUE (EXPENSE)	-2,697	0	1,682	-1,144	0	-2,159	-62	664	-522	-2,079	212
4. NET RECONCILING ITEMS	3,703	0	0	4,064	0	7,767	300	972	-6,773	2,266	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	1,006	0	1,682	2,920	0	5,608	238	1,636	-7,295	187	212
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-2,566	0	0	-3,046	0	-5,612	-134	-1,177	7,015	92	-92
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-1,331	1,331	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-2,891	1,331	1,682	-126	0	-4	104	459	-280	279	120
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-13,675	5,943	1,877	205	0	-5,650	401	1,529	-2,708	-6,428	1,031
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-16,566	7,274	3,559	79	0	-5,654	505	1,988	-2,988	-6,149	1,151

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MARCH 1993
(IN THOUSANDS OF DOLLARS)

INSTITUTION: RYERSON

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	71,554	0	0	71,554	0	0	0	71,554	0
(II) EXTRA FORMULA	2,821	0	0	2,821	0	0	0	2,821	0
(III) OTHER MET GRANTS	2,447	0	486	2,933	72	0	2,687	5,692	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	207	207	0
TOTAL ONTARIO GRANTS	76,822	0	486	77,308	72	0	2,894	80,274	0
(C) FEDERAL	1,891	0	0	1,891	1,503	0	0	3,394	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	30,906	0	0	30,906	0	0	0	30,906	0
(B) TUITION NON-CREDIT	0	3,226	0	3,226	0	0	0	3,226	0
(C) MISCELLANEOUS	3,128	1,030	2,006	6,164	0	0	0	6,164	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	0	2,464	0	2,464	77
5. NON-GOVT. GRANTS & CONTRACTS	753	0	0	753	586	0	0	1,339	0
6. SALES OF SERVICE AND PRODUCTS	0	0	11,539	11,539	0	0	0	11,539	0
7. INVESTMENT INCOME	429	0	0	429	0	15	54	498	135
8. MISCELLANEOUS	850	0	43	893	8	0	6	907	0
TOTAL	114,779	4,256	14,074	133,109	2,169	2,479	2,954	140,711	212

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MARCH 1993
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: RYERSON

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	47,510	794	0	48,304	166	13	0	48,483
(B) OTHER INSTRUCTION & RESEARCH	18	594	0	612	127	0	0	739
(C) OTHER SALARIES AND WAGES	33,384	0	2,771	36,155	823	36	0	37,014
TOTAL SALARIES AND WAGES	80,912	1,388	2,771	85,071	1,116	49	0	86,236
2. EMPLOYEE BENEFITS	13,923	85	450	14,458	35	4	0	14,497
TOTAL SALARIES AND BENEFITS	94,835	1,473	3,221	99,529	1,151	53	0	100,733
3. LIBRARY ACQUISITIONS	824	49	0	873	11	178	0	1,062
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	4,165	111	203	4,479	190	735	1,893	7,297
5. OPERATIONAL SUPPLIES AND EXPENSES	2,831	226	1,136	4,193	130	68	52	4,443
6. COST OF GOODS SOLD	0	0	6,157	6,157	0	0	0	6,157
7. UTILITIES	3,545	0	510	4,055	0	0	0	4,055
8. MUNICIPAL TAXES	714	0	0	714	0	0	0	714
9. RENOVATIONS AND ALTERATIONS	190	0	18	208	0	0	517	725
10. EXTERNALLY CONTRACTED SERVICES	4,932	588	346	5,866	532	257	0	6,655
11. SCHOLARSHIPS, BURSARIES, ETC.	56	0	0	56	0	378	0	434
12. PRINCIPAL AND INTEREST REPAYMENTS	1,360	0	3,571	4,931	0	100	0	5,031
13. LAND AND SITE SERVICES	16	0	0	16	0	0	155	171
14. BUILDINGS	0	0	0	0	0	0	850	850
15. MISCELLANEOUS	4,008	127	56	4,191	217	46	9	4,463
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	117,476	2,574	15,218	135,268	2,231	1,815	3,476	142,790

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 31 MARCH 1993
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: RYERSON

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	47,510	0	47,510	0	0	0	0	0	0	47,510
(B) OTHER INSTRUCTION & RESEARCH	18	0	18	0	0	0	0	0	0	18
(C) OTHER SALARIES AND WAGES	9,272	0	9,272	2,960	4,511	2,077	7,416	3,981	3,167	33,384
TOTAL SALARIES AND WAGES	56,800	0	56,800	2,960	4,511	2,077	7,416	3,981	3,167	80,912
2. EMPLOYEE BENEFITS	9,196	0	9,196	522	714	334	1,902	782	473	13,923
TOTAL SALARIES AND BENEFITS	65,996	0	65,996	3,482	5,225	2,411	9,318	4,763	3,640	94,835
3. LIBRARY ACQUISITIONS	0	0	0	824	0	0	0	0	0	824
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,670	0	1,670	234	1,202	118	143	195	603	4,165
5. OPERATIONAL SUPPLIES AND EXPENSES	626	0	626	24	764	198	433	666	120	2,831
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	163	0	0	3,382	0	3,545
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	714	0	714
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	190	0	190
10. EXTERNALLY CONTRACTED SERVICES	783	0	783	32	3	69	645	2,690	710	4,932
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	56	0	0	0	56
12. PRINCIPAL AND INTEREST REPAYMENTS	1,360	0	1,360	0	0	0	0	0	0	1,360
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	16	0	16
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,040	0	1,040	12	59	199	549	724	1,425	4,008
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	71,475	0	71,475	4,608	7,416	3,051	11,088	13,340	6,498	117,476

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MARCH 1993
(IN THOUSANDS OF DOLLARS)

INSTITUTION: RYERSON

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	PENSION SURPLUSES (5)	OTHER* (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	100	0	968	0	0	5,528	6,596	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	215	0	0	0	0	5,050	5,265	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-115	0	968	0	0	478	1,331	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	160	0	3,315	0	0	2,468	5,943	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	45	0	4,283	0	0	2,946	7,274	0	0	0	0

* Other Operating funds are for student non-instructional activities approved by BOG, $545 thousand; specific plans approved by Board of Governors, $2,401 thousand.

TORONTO

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: TORONTO

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	541,722	0	15,581	66,116	0	623,419	150,547	48,098	12,790	834,854	5,368
2. TOTAL EXPENSE (FROM TABLE 3)	517,364	0	15,552	66,146	0	599,062	147,905	33,769	3,065	783,801	0
3. NET REVENUE (EXPENSE)	24,358	0	29	-30	0	24,357	2,642	14,329	9,725	51,053	5,368
4. NET RECONCILING ITEMS	2,488	0	-29	116	0	2,575	0	1,806	0	4,381	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	26,846	0	0	86	0	26,932	2,642	16,135	9,725	55,434	5,368
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-1,058	0	0	768	0	-290	684	-18,433	-1,433	-19,472	19,472
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-9,375	9,375	0	-1,369	1,369	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	16,413	9,375	0	-515	1,369	26,642	3,326	-2,298	8,292	35,962	24,840
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-20,059	35,964	0	1,217	16,316	33,438	71,308	53,301	4,082	162,129	349,166
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-3,646	45,339	0	702	17,685	60,080	74,634	51,003	12,374	198,091	374,006

Note: In addition to the above revenue and expenses, $14,853 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: TORONTO

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	360,456	0	0	360,456	0	0	0	360,456	0
(II) EXTRA FORMULA	22,608	0	0	22,608	0	0	0	22,608	0
(III) OTHER MET GRANTS	28,232	1,348	125	29,705	2,681	667	8,893	41,946	0
(B) OTHER ONTARIO GRANTS	245	0	0	[illegible]	19,424	1,203	52	20,924	0
TOTAL ONTARIO GRANTS	411,541	1,348	125	413,014	22,105	1,870	8,945	445,934	0
(C) FEDERAL	0	0	0	0	85,141	1,611	0	86,752	0
(D) MUNICIPAL	0	0	0	0	33	0	0	33	0
(E) OTHER	0	0	0	0	3,778	0	0	3,778	0
2. FEES (A) TUITION CREDIT	102,181	0	0	102,181	0	0	0	102,181	0
(B) TUITION NON-CREDIT	0	14,233	0	14,233	0	0	0	14,233	0
(C) MISCELLANEOUS	8,875	0	13,307	22,182	0	0	459	22,641	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	100	100	7,083	11,110	2,380	20,673	5,343
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	27,921	5,941	0	33,862	25
6. SALES OF SERVICE AND PRODUCTS	0	0	50,098	50,098	0	0	0	50,098	0
7. INVESTMENT INCOME	17,183	0	1,562	18,745	4,486	27,341	1,006	51,578	0
8. MISCELLANEOUS	1,942	0	924	2,866	0	225	0	3,091	0
TOTAL	541,722	15,581	66,116	623,418	150,547	48,098	12,790	834,854	5,368

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: TORONTO

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	181,537	2,803	0	184,340	10,684	2,130	0	197,154
(B) OTHER INSTRUCTION & RESEARCH	30,468	4,106	0	34,574	35,074	1,957	0	71,605
(C) OTHER SALARIES AND WAGES	156,383	3,729	18,194	178,306	32,122	7,367	0	217,795
TOTAL SALARIES AND WAGES	368,388	10,638	18,194	397,220	77,880	11,454	0	486,554
2. EMPLOYEE BENEFITS	52,987	875	2,520	56,382	6,392	714	0	63,488
TOTAL SALARIES AND BENEFITS	421,375	11,513	20,714	453,602	84,272	12,168	0	550,042
3. LIBRARY ACQUISITIONS	11,480	14	0	11,494	1,355	515	0	13,364
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	11,753	728	1,072	13,553	19,988	1,370	0	34,911
5. OPERATIONAL SUPPLIES AND EXPENSES	26,145	2,892	6,876	35,913	27,392	8,478	0	71,783
6. COST OF GOODS SOLD	0	0	21,188	21,188	0	0	0	21,188
7. UTILITIES	20,339	0	2,307	22,646	131	70	0	22,847
8. MUNICIPAL TAXES	2,857	0	0	2,857	0	0	0	2,857
9. RENOVATIONS AND ALTERATIONS	2,383	0	1,253	3,636	741	408	1,748	6,533
10. EXTERNALLY CONTRACTED SERVICES	5,124	0	7,381	12,505	0	0	0	12,505
11. SCHOLARSHIPS, BURSARIES, ETC.	12,707	0	0	12,707	332	6,384	0	19,423
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	2,563	2,563	0	0	0	2,563
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	150	150	0	0	1,317	1,467
15. MISCELLANEOUS	6,066	405	1,583	8,054	13,694	2,570	0	24,318
16. INTERNAL COST ALLOCATIONS	-2,865	0	1,059	-1,806	0	1,806	0	0
TOTAL	517,364	15,552	66,146	599,062	147,905	33,769	3,065	783,801

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: TORONTO

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL* (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	152,897	28,640	181,537	0	0	0	0	0	0	181,537
(B) OTHER INSTRUCTION & RESEARCH	28,863	1,605	30,468	0	0	0	0	0	0	30,468
(C) OTHER SALARIES AND WAGES	49,275	14,790	64,065	23,561	7,680	8,416	22,367	26,457	3,837	156,383
TOTAL SALARIES AND WAGES	231,035	45,035	276,070	23,561	7,680	8,416	22,367	26,457	3,837	368,388
2. EMPLOYEE BENEFITS	31,744	7,473	39,217	3,514	999	854	3,155	4,583	665	52,987
TOTAL SALARIES AND BENEFITS	262,779	52,508	315,287	27,075	8,679	9,270	25,522	31,040	4,502	421,375
3. LIBRARY ACQUISITIONS	0	0	0	11,480	0	0	0	0	0	11,480
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	4,856	901	5,757	1,854	1,349	547	1,256	736	254	11,753
5. OPERATIONAL SUPPLIES AND EXPENSES	16,214	670	16,884	1,938	744	912	2,496	1,462	1,709	26,145
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	3,107	0	0	17,232	0	20,339
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	2,857	0	2,857
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	2,383	0	2,383
10. EXTERNALLY CONTRACTED SERVICES	0	292	292	193	53	247	9	3,236	1,094	5,124
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	12,707	0	0	0	12,707
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,554	319	1,873	115	115	194	837	1,557	1,375	6,066
16. INTERNAL COST ALLOCATIONS	-147	-738	-885	0	0	0	0	0	-1,980	-2,865
TOTAL	285,256	53,952	339,208	42,655	14,047	23,877	30,120	60,503	6,954	517,364

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TORONTO

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	PENSION SURPLUSES (5)	OTHER* (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACEMENTS (8)	PURCHASE ORDER COMMITMENTS (9)	OTHER** (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	1,196	5,507	22,997	0	0	2,978	32,678	2,664	0	1,411	4,075
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	1,557	7,334	14,412	0	0	0	23,303	2,706	0	0	2,706
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-361	-1,827	8,585	0	0	2,978	9,375	-42	0	1,411	1,369
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	1,920	7,334	17,739	0	0	8,971	35,964	1,601	0	14,715	16,316
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	1,559	5,507	26,324	0	0	11,949	45,339	1,559	0	16,126	17,685

* Other Operating funds are for future years pension fund, $11,949 thousand.

** Other Ancillary funds are for capital projects, $16,126 thousand.

TRENT

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: TRENT

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	38,032	0	157	10,691	0	48,880	3,085	1,630	2,977	56,572	897
2. TOTAL EXPENSE (FROM TABLE 3)	37,041	0	91	10,560	0	47,692	3,168	1,884	1,162	53,906	0
3. NET REVENUE (EXPENSE)	991	0	66	131	0	1,188	-83	-254	1,815	2,666	897
4. NET RECONCILING ITEMS	-292	0	-66	66	0	-292	0	0	0	-292	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	699	0	0	197	0	896	-83	-254	1,815	2,374	897
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	144	0	0	-46	0	98	-106	107	77	176	-176
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-965	965	0	-168	168	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-122	965	0	-17	168	994	-189	-147	1,892	2,550	721
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-3,738	1,045	0	-50	610	-2,133	1,155	1,967	-3,397	-2,408	5,502
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-3,860	2,010	0	-67	778	-1,139	966	1,820	-1,505	142	6,223

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TRENT

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	TRUST AND ENDOWMENT (9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	18,896	0	0	18,896	0	0	0	18,896	0
(II) EXTRA FORMULA	6,760	0	0	6,760	0	0	0	6,760	0
(III) OTHER MET GRANTS	1,472	0	0	1,472	0	0	1,274	2,746	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	792	0	800	1,592	0
TOTAL ONTARIO GRANTS	27,128	0	0	27,128	792	0	2,074	29,994	0
(C) FEDERAL	0	0	0	0	1,709	559	0	2,268	0
(D) MUNICIPAL	0	0	0	0	0	22	80	102	0
(E) OTHER	72	0	0	72	0	0	0	72	0
2. FEES (A) TUITION CREDIT	9,341	0	0	9,341	0	0	0	9,341	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	961	157	6,133	7,251	0	0	0	7,251	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	186	850	775	1,811	699
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	366	0	0	366	0
6. SALES OF SERVICE AND PRODUCTS	0	0	4,538	4,538	0	0	0	4,538	0
7. INVESTMENT INCOME	112	0	20	132	5	127	48	312	198
8. MISCELLANEOUS	418	0	0	418	27	72	0	517	0
TOTAL	38,032	157	10,691	48,880	3,085	1,630	2,977	56,572	897

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TRENT

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	15,814	0	0	15,814	237	35	0	16,086
(B) OTHER INSTRUCTION & RESEARCH	2,520	0	0	2,520	1,267	0	0	3,787
(C) OTHER SALARIES AND WAGES	8,221	45	2,836	11,102	117	264	0	11,483
TOTAL SALARIES AND WAGES	26,555	45	2,836	29,436	1,621	299	0	31,356
2. EMPLOYEE BENEFITS	4,235	3	455	4,693	141	35	0	4,869
TOTAL SALARIES AND BENEFITS	30,790	48	3,291	34,129	1,762	334	0	36,225
3. LIBRARY ACQUISITIONS	650	0	0	650	0	66	0	716
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	887	0	398	1,285	221	187	217	1,910
5. OPERATIONAL SUPPLIES AND EXPENSES	1,338	2	791	2,131	614	425	0	3,170
6. COST OF GOODS SOLD	0	0	2,010	2,010	0	0	0	2,010
7. UTILITIES	1,040	0	809	1,849	0	3	0	1,852
8. MUNICIPAL TAXES	295	0	0	295	0	0	0	295
9. RENOVATIONS AND ALTERATIONS	306	0	505	811	0	7	484	1,302
10. EXTERNALLY CONTRACTED SERVICES	183	14	1,992	2,189	0	2	0	2,191
11. SCHOLARSHIPS, BURSARIES, ETC.	234	0	0	234	0	611	0	845
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	447	447	0	0	0	447
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	461	461
15. MISCELLANEOUS	1,336	27	299	1,662	571	249	0	2,482
16. INTERNAL COST ALLOCATIONS	-18	0	18	0	0	0	0	0
TOTAL	37,041	91	10,560	47,692	3,168	1,884	1,162	53,906

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TRENT

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	15,814	0	15,814	0	0	0	0	0	0	15,814
(B) OTHER INSTRUCTION & RESEARCH	2,520	0	2,520	0	0	0	0	0	0	2,520
(C) OTHER SALARIES AND WAGES	1,396	0	1,396	1,736	613	1,103	1,909	1,102	362	8,221
TOTAL SALARIES AND WAGES	19,730	0	19,730	1,736	613	1,103	1,909	1,102	362	26,555
2. EMPLOYEE BENEFITS	3,180	0	3,180	270	95	147	295	195	53	4,235
TOTAL SALARIES AND BENEFITS	22,910	0	22,910	2,006	708	1,250	2,204	1,297	415	30,790
3. LIBRARY ACQUISITIONS	0	0	0	650	0	0	0	0	0	650
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	255	0	255	135	276	31	45	145	0	887
5. OPERATIONAL SUPPLIES AND EXPENSES	460	0	460	82	23	64	165	257	287	1,338
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	256	0	0	784	0	1,040
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	295	0	295
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	306	0	306
10. EXTERNALLY CONTRACTED SERVICES	14	0	14	61	84	0	0	24	0	183
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	234	0	0	0	234
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	476	0	476	35	8	123	159	221	314	1,336
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	-18	0	0	0	-18
TOTAL	24,115	0	24,115	2,969	1,355	1,684	2,573	3,329	1,016	37,041

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TRENT

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	PENSION SURPLUSES (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER* (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	-264	0	-386	-14	0	0	-664	-118	0	0	-118
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	-370	0	-1,235	-24	0	0	-1,629	-205	0	-81	-286
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	106	0	849	10	0	0	965	87	0	81	168
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	315	0	638	92	0	0	1,045	610	0	0	610
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	421	0	1,487	102	0	0	2,010	697	0	81	778

* Other Ancillary funds are for budget appropriations.

WATERLOO

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: WATERLOO

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING		OTHER	ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	(NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	184,768	0	226	41,438	0	226,432	53,320	9,878	2,499	292,129	745
2. TOTAL EXPENSE (FROM TABLE 3)	183,422	0	226	40,188	0	223,836	54,022	4,118	3,245	285,221	0
3. NET REVENUE (EXPENSE)	1,346	0	0	1,250	0	2,596	-702	5,760	-746	6,908	745
4. NET RECONCILING ITEMS	-22	0	0	-13	0	-35	-12	-5	-127	-179	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	1,324	0	0	1,237	0	2,561	-714	5,755	-873	6,729	745
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-525	0	0	45	0	-480	1,802	-4,688	822	-2,544	2,544
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-1,516	1,516	0	-444	444	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-717	1,516	0	838	444	2,081	1,088	1,067	-51	4,185	3,289
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-5,636	4,822	0	446	1,647	1,279	19,303	8,124	3,373	32,079	11,242
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-6,353	6,338	0	1,284	2,091	3,360	20,391	9,191	3,322	36,264	14,531

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: WATERLOO

TYPE OF FUND / SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	122,264	0	0	122,264	0	0	0	122,264	0
(II) EXTRA FORMULA	6,802	0	0	6,802	0	0	0	6,802	0
(III) OTHER MET GRANTS	8,414	0	0	8,414	5,247	0	2,059	15,720	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	6,780	0	0	6,780	0
TOTAL ONTARIO GRANTS	137,480	0	0	137,480	12,027	0	2,059	151,566	0
(C) FEDERAL	0	0	0	0	28,110	250	0	28,360	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	377	0	0	377	0
2. FEES (A) TUITION CREDIT	42,366	0	0	42,366	0	0	0	42,366	0
(B) TUITION NON-CREDIT	0	226	0	226	0	0	0	226	0
(C) MISCELLANEOUS	1,704	0	8,880	10,584	0	0	195	10,779	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	0	7,845	0	7,845	745
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	11,282	0	0	11,282	0
6. SALES OF SERVICE AND PRODUCTS	0	0	32,558	32,558	0	0	0	32,558	0
7. INVESTMENT INCOME	1,912	0	0	1,912	411	1,588	245	4,156	0
8. MISCELLANEOUS	1,306	0	0	1,306	1,113	195	0	2,614	0
TOTAL	184,768	226	41,438	226,432	53,320	9,878	2,499	292,129	745

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: WATERLOO

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	66,224	0	0	66,224	7,404	195	0	73,823
(B) OTHER INSTRUCTION & RESEARCH	8,361	0	0	8,361	9,321	0	0	17,682
(C) OTHER SALARIES AND WAGES	55,783	111	11,027	66,921	11,764	517	0	79,202
TOTAL SALARIES AND WAGES	130,368	111	11,027	141,506	28,489	712	0	170,707
2. EMPLOYEE BENEFITS	18,975	7	1,607	20,589	2,265	50	0	22,904
TOTAL SALARIES AND BENEFITS	149,343	118	12,634	162,095	30,754	762	0	193,611
3. LIBRARY ACQUISITIONS	4,121	0	0	4,121	0	0	182	4,303
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	5,287	0	929	6,216	6,957	115	68	13,356
5. OPERATIONAL SUPPLIES AND EXPENSES	10,629	108	5,545	16,282	10,909	752	563	28,506
6. COST OF GOODS SOLD	0	0	16,118	16,118	0	0	0	16,118
7. UTILITIES	5,487	0	1,864	7,351	0	0	0	7,351
8. MUNICIPAL TAXES	1,379	0	671	2,050	0	0	0	2,050
9. RENOVATIONS AND ALTERATIONS	591	0	547	1,138	24	0	1,931	3,093
10. EXTERNALLY CONTRACTED SERVICES	590	0	0	590	0	0	0	590
11. SCHOLARSHIPS, BURSARIES, ETC.	1,886	0	0	1,886	543	2,333	0	4,762
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	1,592	1,592	0	0	0	1,592
13. LAND AND SITE SERVICES	0	0	133	133	0	0	59	192
14. BUILDINGS	0	0	74	74	0	0	442	516
15. MISCELLANEOUS	4,109	0	81	4,190	4,835	156	0	9,181
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	183,422	226	40,188	223,836	54,022	4,118	3,245	285,221

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1983
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WATERLOO

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	66,224	0	66,224	0	0	0	0	0	0	66,224
(B) OTHER INSTRUCTION & RESEARCH	8,361	0	8,361	0	0	0	0	0	0	8,361
(C) OTHER SALARIES AND WAGES	18,720	0	18,720	5,349	5,288	5,217	9,103	11,177	929	55,783
TOTAL SALARIES AND WAGES	93,305	0	93,305	5,349	5,288	5,217	9,103	11,177	929	130,368
2. EMPLOYEE BENEFITS	12,633	0	12,633	1,075	768	1,000	1,538	1,754	207	18,975
TOTAL SALARIES AND BENEFITS	105,938	0	105,938	6,424	6,056	6,217	10,641	12,931	1,136	149,343
3. LIBRARY ACQUISITIONS	0	0	0	4,121	0	0	0	0	0	4,121
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	3,079	0	3,079	287	1,326	59	311	194	31	5,287
5. OPERATIONAL SUPPLIES AND EXPENSES	6,326	0	6,326	367	892	653	1,226	971	194	10,629
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	1,000	0	0	4,487	0	5,487
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,379	0	1,379
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	591	0	591
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	590	0	590
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	1,886	0	0	0	1,886
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,479	0	1,479	25	34	580	521	968	502	4,109
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	116,822	0	116,822	11,224	9,308	9,395	12,699	22,111	1,863	183,422

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WATERLOO

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	PENSION SURPLUSES (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACEMENTS (8)	PURCHASE ORDER COMMITMENTS (9)	OTHER* (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	2,399	340	2,938	0	0	0	5,677	646	0	441	1,087
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	929	0	3,232	0	0	0	4,161	202	0	441	643
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	1,470	340	-294	0	0	0	1,516	444	0	0	444
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	1,590	0	3,232	0	0	0	4,822	920	0	727	1,647
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	3,060	340	2,938	0	0	0	6,338	1,364	0	727	2,091

* Other Ancillary funds are for residence capital debt retirement, $727 thousand.

WESTERN

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: WESTERN

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	246,967	0	8,615	55,256	0	310,838	48,558	29,089	14,451	402,936	858
2. TOTAL EXPENSE (FROM TABLE 3)	239,912	0	10,009	56,723	0	306,644	54,352	8,296	25,558	394,850	0
3. NET REVENUE (EXPENSE)	7,055	0	-1,394	-1,467	0	4,194	-5,794	20,793	-11,107	8,086	858
4. NET RECONCILING ITEMS	-1,200	0	67	333	0	-800	0	1,081	-5	276	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	5,855	0	-1,327	-1,134	0	3,394	-5,794	21,874	-11,112	8,362	858
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-2,862	0	1,314	-191	0	-1,739	7,966	-15,188	8,210	-751	751
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-2,153	2,153	0	1,024	-1,024	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	840	2,153	-13	-301	-1,024	1,655	2,172	6,686	-2,902	7,611	1,609
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-9,819	14,483	3,482	-343	7,079	14,882	14,703	30,221	10,418	70,224	25,924
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-8,979	16,636	3,469	-644	6,055	16,537	16,875	36,907	7,516	77,835	27,533

Note: In addition to the above revenue and expenses, $4,621 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: WESTERN

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	160,840	0	0	160,840	0	0	0	160,840	0
(II) EXTRA FORMULA	5,464	0	0	5,464	0	0	0	5,464	0
(III) OTHER MET GRANTS	10,127	18	176	10,321	429	0	6,511	17,261	0
(B) OTHER ONTARIO GRANTS	1,406	2,223	196	3,825	4,436	588	0	8,849	0
TOTAL ONTARIO GRANTS	177,837	2,241	372	180,450	4,865	588	6,511	192,414	0
(C) FEDERAL	668	554	3	1,225	28,602	320	12	30,159	0
(D) MUNICIPAL	0	0	36	36	0	832	0	868	0
(E) OTHER	108	0	0	108	820	291	0	1,219	0
2. FEES (A) TUITION CREDIT	49,012	0	0	49,012	0	0	0	49,012	0
(B) TUITION NON-CREDIT	0	3,891	0	3,891	0	0	0	3,891	0
(C) MISCELLANEOUS	4,590	29	17,423	22,042	0	0	0	22,042	0
3. BORROWINGS	0	0	0	0	0	0	7,003	7,003	0
4. DONATIONS	174	409	58	641	501	11,629	217	12,988	838
5. NON-GOVT. GRANTS & CONTRACTS	311	526	0	837	13,770	858	53	15,518	0
6. SALES OF SERVICE AND PRODUCTS	0	0	36,041	36,041	0	0	0	36,041	0
7. INVESTMENT INCOME	3,657	461	1,094	5,212	0	13,581	638	19,431	20
8. MISCELLANEOUS	10,610	504	229	11,343	0	990	17	12,350	0
TOTAL	246,967	8,615	55,256	310,838	48,558	29,089	14,451	402,936	858

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: WESTERN

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	92,946	1,735	0	94,681	3,033	806	0	98,520
(B) OTHER INSTRUCTION & RESEARCH	6,755	130	0	6,885	6,501	25	0	13,411
(C) OTHER SALARIES AND WAGES	68,636	2,589	17,465	88,690	20,204	604	0	109,498
TOTAL SALARIES AND WAGES	168,337	4,454	17,465	190,256	29,738	1,435	0	221,429
2. EMPLOYEE BENEFITS	28,333	584	2,440	31,357	3,753	272	0	35,382
TOTAL SALARIES AND BENEFITS	196,670	5,038	19,905	221,613	33,491	1,707	0	256,811
3. LIBRARY ACQUISITIONS	5,786	14	0	5,800	0	92	0	5,892
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	7,560	254	4,288	12,102	5,596	919	49	18,666
5. OPERATIONAL SUPPLIES AND EXPENSES	11,079	1,200	4,226	16,505	9,274	694	71	26,544
6. COST OF GOODS SOLD	0	0	17,194	17,194	0	0	0	17,194
7. UTILITIES	4,932	0	2,065	6,997	0	0	0	6,997
8. MUNICIPAL TAXES	1,461	0	1,063	2,524	0	0	0	2,524
9. RENOVATIONS AND ALTERATIONS	465	24	171	660	0	12	3,536	4,208
10. EXTERNALLY CONTRACTED SERVICES	3,260	0	408	3,668	841	0	0	4,509
11. SCHOLARSHIPS, BURSARIES, ETC.	3,797	-1	0	3,796	0	3,452	0	7,248
12. PRINCIPAL AND INTEREST REPAYMENTS	817	2	4,172	4,991	0	0	0	4,991
13. LAND AND SITE SERVICES	50	0	0	50	0	0	460	510
14. BUILDINGS	0	0	0	0	0	0	21,442	21,442
15. MISCELLANEOUS	7,011	2,970	2,136	12,117	3,773	1,424	0	17,314
16. INTERNAL COST ALLOCATIONS	-2,976	508	1,095	-1,373	1,377	-4	0	0
TOTAL	239,912	10,009	56,723	306,644	54,352	8,296	25,558	394,850

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: WESTERN

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	79,409	13,537	92,946	0	0	0	0	0	0	92,946
(B) OTHER INSTRUCTION & RESEARCH	6,539	216	6,755	0	0	0	0	0	0	6,755
(C) OTHER SALARIES AND WAGES	21,119	3,964	25,083	9,016	5,491	6,369	10,870	9,566	2,241	68,636
TOTAL SALARIES AND WAGES	107,067	17,717	124,784	9,016	5,491	6,369	10,870	9,566	2,241	168,337
2. EMPLOYEE BENEFITS	17,976	3,084	21,060	1,677	1,043	997	1,798	1,336	422	28,333
TOTAL SALARIES AND BENEFITS	125,043	20,801	145,844	10,693	6,534	7,366	12,668	10,902	2,663	196,670
3. LIBRARY ACQUISITIONS	0	0	0	5,786	0	0	0	0	0	5,786
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	3,530	167	3,697	631	1,649	385	391	564	243	7,560
5. OPERATIONAL SUPPLIES AND EXPENSES	4,014	901	4,915	716	954	732	1,126	1,603	1,033	11,079
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	4,932	0	4,932
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,461	0	1,461
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	465	0	465
10. EXTERNALLY CONTRACTED SERVICES	1,487	1,078	2,565	0	53	181	333	62	66	3,260
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	3,797	0	0	0	3,797
12. PRINCIPAL AND INTEREST REPAYMENTS	18	0	18	0	733	9	57	0	0	817
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	50	0	50
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	2,694	351	3,045	94	149	868	1,010	295	1,550	7,011
16. INTERNAL COST ALLOCATIONS	50	-63	-13	0	-182	76	-2,857	0	0	-2,976
TOTAL	136,836	23,235	160,071	17,920	9,890	13,414	12,728	20,334	5,555	239,912

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WESTERN

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	PENSION SURPLUSES (5)	OTHER* (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	1,573	0	-906	76	0	2,500	3,243	2,924	0	0	2,924
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	295	0	0	-5	0	0	290	3,230	0	0	3,230
3. OTHER	0	0	0	0	0	-800	-800	-718	0	0	-718
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	1,278	0	-906	81	0	1,700	2,153	-1,024	0	0	-1,024
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	2,951	0	10,712	820	0	0	14,483	7,079	0	0	7,079
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	4,229	0	9,806	901	0	1,700	16,636	6,055	0	0	6,055

* Other Operating funds are for accumulated losses reserve, $2,500 thousand; boundary layer wind tunnel, ($800) thousand.

WILFRID LAURIER

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: WILFRID LAURIER

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING		OTHER	ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	(NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	58,193	0	0	10,996	0	69,189	2,137	2,771	3,448	77,545	575
2. TOTAL EXPENSE (FROM TABLE 3)	56,592	0	0	11,223	0	67,815	1,971	2,380	5,913	78,079	0
3. NET REVENUE (EXPENSE)	1,601	0	0	-227	0	1,374	166	391	-2,465	-534	575
4. NET RECONCILING ITEMS	-616	0	0	262	0	-354	75	37	481	239	-37
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	985	0	0	35	0	1,020	241	428	-1,984	-295	538
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-536	0	0	-155	0	-691	0	234	756	299	-299
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-447	449	0	30	-32	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	2	449	0	-90	-32	329	241	662	-1,228	4	239
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-700	1,711	0	146	36	1,193	1,046	4,222	4,064	10,525	6,046
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-698	2,160	0	56	4	1,522	1,287	4,884	2,836	10,529	6,285

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WILFRID LAURIER

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	34,368	0	0	34,368	0	0	0	34,368	0
(II) EXTRA FORMULA	5,788	0	0	5,788	0	0	0	5,788	0
(III) OTHER MET GRANTS	1,631	0	264	1,895	0	123	3,180	5,198	0
(B) OTHER ONTARIO GRANTS	32	0	0	32	15	209	0	256	0
TOTAL ONTARIO GRANTS	41,819	0	264	42,083	15	332	3,180	45,610	0
(C) FEDERAL	0	0	0	0	1,037	125	0	1,162	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	14,808	0	0	14,808	0	0	0	14,808	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	686	0	4,846	5,532	0	0	0	5,532	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	0	916	0	916	3
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	1,085	512	0	1,597	0
6. SALES OF SERVICE AND PRODUCTS	0	0	5,837	5,837	0	0	0	5,837	0
7. INVESTMENT INCOME	796	0	0	796	0	399	268	1,463	572
8. MISCELLANEOUS	84	0	49	133	0	487	0	620	0
TOTAL	58,193	0	10,996	69,189	2,137	2,771	3,448	77,545	575

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: WILFRID LAURIER

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	23,735	0	0	23,735	282	140	0	24,157
(B) OTHER INSTRUCTION & RESEARCH	1,746	0	0	1,746	506	15	0	2,267
(C) OTHER SALARIES AND WAGES	15,114	0	2,816	17,930	269	604	0	18,803
TOTAL SALARIES AND WAGES	40,595	0	2,816	43,411	1,057	759	0	45,227
2. EMPLOYEE BENEFITS	6,140	0	335	6,475	53	61	0	6,589
TOTAL SALARIES AND BENEFITS	46,735	0	3,151	49,886	1,110	820	0	51,816
3. LIBRARY ACQUISITIONS	1,268	0	0	1,268	0	0	0	1,268
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,138	0	116	1,254	114	154	90	1,612
5. OPERATIONAL SUPPLIES AND EXPENSES	2,966	0	537	3,503	429	532	11	4,475
6. COST OF GOODS SOLD	0	0	4,364	4,364	0	0	0	4,364
7. UTILITIES	1,068	0	580	1,648	0	0	0	1,648
8. MUNICIPAL TAXES	453	0	0	453	0	0	0	453
9. RENOVATIONS AND ALTERATIONS	410	0	498	908	0	0	430	1,338
10. EXTERNALLY CONTRACTED SERVICES	235	0	16	251	0	0	16	267
11. SCHOLARSHIPS, BURSARIES, ETC.	556	0	0	556	0	340	0	896
12. PRINCIPAL AND INTEREST REPAYMENTS	107	0	1,683	1,790	0	0	0	1,790
13. LAND AND SITE SERVICES	0	0	0	0	0	0	21	21
14. BUILDINGS	0	0	0	0	0	0	5,344	5,344
15. MISCELLANEOUS	1,829	0	110	1,939	349	498	1	2,787
16. INTERNAL COST ALLOCATIONS	-173	0	168	-5	-31	36	0	0
TOTAL	56,592	0	11,223	67,815	1,971	2,380	5,913	78,079

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: WILFRID LAURIER

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	23,735	0	23,735	0	0	0	0	0	0	23,735
(B) OTHER INSTRUCTION & RESEARCH	1,746	0	1,746	0	0	0	0	0	0	1,746
(C) OTHER SALARIES AND WAGES	4,664	0	4,664	1,793	985	1,673	2,927	2,171	901	15,114
TOTAL SALARIES AND WAGES	30,145	0	30,145	1,793	985	1,673	2,927	2,171	901	40,595
2. EMPLOYEE BENEFITS	4,333	0	4,333	304	152	250	484	479	138	6,140
TOTAL SALARIES AND BENEFITS	34,478	0	34,478	2,097	1,137	1,923	3,411	2,650	1,039	46,735
3. LIBRARY ACQUISITIONS	0	0	0	1,268	0	0	0	0	0	1,268
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	466	0	466	62	427	6	78	62	37	1,138
5. OPERATIONAL SUPPLIES AND EXPENSES	1,050	0	1,050	104	88	229	663	320	512	2,966
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	145	0	0	923	0	1,068
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	453	0	453
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	410	0	410
10. EXTERNALLY CONTRACTED SERVICES	11	0	11	0	21	0	49	153	1	235
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	556	0	0	0	556
12. PRINCIPAL AND INTEREST REPAYMENTS	107	0	107	0	0	0	0	0	0	107
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	745	0	745	9	19	167	287	32	570	1,829
16. INTERNAL COST ALLOCATIONS	-5	0	-5	0	0	-42	-126	0	0	-173
TOTAL	36,852	0	36,852	3,540	1,837	2,839	4,362	5,003	2,159	56,592

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WILFRID LAURIER

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	PENSION SURPLUSES (5)	OTHER* (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE- MENTS (8)	PURCHASE ORDER COMMIT- MENTS (9)	OTHER** (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	90	0	88	0	0	271	449	36	0	-2	34
2. DEDUCT EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	66	0	0	66
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	90	0	88	0	0	271	449	-30	0	-2	-32
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	1,711	1,711	30	0	6	36
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	90	0	88	0	0	1,982	2,160	0	0	4	4

* Other Operating funds are for program development, $1,521 thousand; government grant reduction, $461 thousand.

** Other Ancillary funds are for residence improvements, $3 thousand; WLU Press (publishing), $1 thousand.

WINDSOR

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: WINDSOR

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING		OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	(3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	110,006	0	0	16,820	0	126,826	9,217	1,975	4,113	142,131	604
2. TOTAL EXPENSE (FROM TABLE 3)	107,106	0	0	17,018	0	124,124	9,051	1,871	8,598	143,644	0
3. NET REVENUE (EXPENSE)	2,900	0	0	-198	0	2,702	166	104	-4,485	-1,513	604
4. NET RECONCILING ITEMS	80	0	0	-11	0	69	0	0	36	105	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	2,980	0	0	-209	0	2,771	166	104	-4,449	-1,408	604
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-4,088	0	0	-380	0	-4,468	154	103	4,270	59	-59
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	1,126	-1,126	0	589	-589	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	18	-1,126	0	0	-589	-1,697	320	207	-179	-1,349	545
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	656	15,853	0	0	1,204	17,713	5,893	1,494	1,747	26,847	6,147
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	674	14,727	0	0	615	16,016	6,213	1,701	1,568	25,498	6,692

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: WINDSOR

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	69,334	0	0	69,334	0	0	0	69,334	0
(II) EXTRA FORMULA	4,648	0	0	4,648	0	0	0	4,648	0
(III) OTHER MET GRANTS	2,442	0	200	2,642	302	0	2,062	5,006	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	1,374	245	0	1,619	0
TOTAL ONTARIO GRANTS	76,424	0	200	76,624	1,676	245	2,062	80,607	0
(C) FEDERAL	4	0	0	4	5,260	0	0	5,264	0
(D) MUNICIPAL	0	0	0	0	343	0	0	343	0
(E) OTHER	79	0	0	79	131	0	0	210	0
2. FEES (A) TUITION CREDIT	29,179	0	0	29,179	0	0	0	29,179	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	2,124	0	4,786	6,910	0	0	0	6,910	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	110	0	0	110	0	1,374	2,018	3,502	426
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	1,807	0	0	1,807	0
6. SALES OF SERVICE AND PRODUCTS	0	0	11,834	11,834	0	0	0	11,834	0
7. INVESTMENT INCOME	2,021	0	0	2,021	0	356	33	2,410	178
8. MISCELLANEOUS	65	0	0	65	0	0	0	65	0
TOTAL	110,006	0	16,820	126,826	9,217	1,975	4,113	142,131	604

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: WINDSOR

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	38,806	0	0	38,806	0	0	0	38,806
(B) OTHER INSTRUCTION & RESEARCH	7,391	0	0	7,391	4,335	0	0	11,726
(C) OTHER SALARIES AND WAGES	29,870	0	4,279	34,149	0	537	0	34,686
TOTAL SALARIES AND WAGES	76,067	0	4,279	80,346	4,335	537	0	85,218
2. EMPLOYEE BENEFITS	11,734	0	740	12,474	390	52	0	12,916
TOTAL SALARIES AND BENEFITS	87,801	0	5,019	92,820	4,725	589	0	98,134
3. LIBRARY ACQUISITIONS	2,232	0	0	2,232	0	0	0	2,232
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	4,546	0	579	5,125	1,610	0	0	6,735
5. OPERATIONAL SUPPLIES AND EXPENSES	2,583	0	953	3,536	2,716	876	226	7,354
6. COST OF GOODS SOLD	0	0	6,113	6,113	0	0	0	6,113
7. UTILITIES	2,756	0	928	3,684	0	0	0	3,684
8. MUNICIPAL TAXES	855	0	100	955	0	0	0	955
9. RENOVATIONS AND ALTERATIONS	1,929	0	961	2,890	0	0	732	3,622
10. EXTERNALLY CONTRACTED SERVICES	263	0	33	296	0	0	0	296
11. SCHOLARSHIPS, BURSARIES, ETC.	862	0	0	862	0	406	0	1,268
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	1,149	1,149	0	0	0	1,149
13. LAND AND SITE SERVICES	276	0	410	686	0	0	0	686
14. BUILDINGS	0	0	528	528	0	0	7,640	8,168
15. MISCELLANEOUS	3,245	0	3	3,248	0	0	0	3,248
16. INTERNAL COST ALLOCATIONS	-242	0	242	0	0	0	0	0
TOTAL	107,106	0	17,018	124,124	9,051	1,871	8,598	143,644

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: WINDSOR

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	38,806	0	38,806	0	0	0	0	0	0	38,806
(B) OTHER INSTRUCTION & RESEARCH	7,391	0	7,391	0	0	0	0	0	0	7,391
(C) OTHER SALARIES AND WAGES	8,044	0	8,044	4,337	2,499	2,672	4,755	6,363	1,200	29,870
TOTAL SALARIES AND WAGES	54,241	0	54,241	4,337	2,499	2,672	4,755	6,363	1,200	76,067
2. EMPLOYEE BENEFITS	7,928	0	7,928	748	431	386	925	1,311	5	11,734
TOTAL SALARIES AND BENEFITS	62,169	0	62,169	5,085	2,930	3,058	5,680	7,674	1,205	87,801
3. LIBRARY ACQUISITIONS	0	0	0	2,232	0	0	0	0	0	2,232
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,679	0	1,679	147	1,935	237	207	290	51	4,546
5. OPERATIONAL SUPPLIES AND EXPENSES	1,271	0	1,271	35	128	333	61	517	238	2,583
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	2,756	0	2,756
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	855	0	855
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	1,929	0	1,929
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	263	0	263
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	862	0	0	0	862
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	276	0	276
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	932	0	932	38	20	531	184	505	1,035	3,245
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-23	0	-219	-242
TOTAL	66,051	0	66,051	7,537	5,013	5,021	6,109	15,065	2,310	107,106

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WINDSOR

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	PENSION SURPLUSES (5)	OTHER* (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	471	-1,740	0	0	143	-1,126	-589	0	0	-589
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	471	-1,740	0	0	143	-1,126	-589	0	0	-589
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	2,364	8,238	200	0	5,051	15,853	1,204	0	0	1,204
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	2,835	6,498	200	0	5,194	14,727	615	0	0	615

* Other Operating funds are for capital equipment, $1,750 thousand; financial planning, $1,500 thousand; stabilization fund, $1,801 thousand, benefit stabilization, $143 thousand.

YORK

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

INSTITUTION: YORK

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	295,138	0	5,189	43,870	0	344,197	27,330	5,517	17,180	394,224	2,460
2. TOTAL EXPENSE (FROM TABLE 3)	283,791	0	5,104	51,269	0	340,164	23,071	2,300	25,445	390,980	0
3. NET REVENUE (EXPENSE)	11,347	0	85	-7,399	0	4,033	4,259	3,217	-8,265	3,244	2,460
4. NET RECONCILING ITEMS	400	0	15	-15	0	400	0	0	0	400	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	11,747	0	100	-7,414	0	4,433	4,259	3,217	-8,265	3,644	2,460
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-1,164	0	-100	2,976	0	1,712	-1,197	-1,539	782	-242	242
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-8,997	8,997	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	1,586	8,997	0	-4,438	0	6,145	3,062	1,678	-7,483	3,402	2,702
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-1,575	8,271	0	-9,278	0	-2,582	14,140	10,835	280	22,673	11,958
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	11	17,268	0	-13,716	0	3,563	17,202	12,513	-7,203	26,075	14,660

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: YORK

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	157,407	0	0	157,407	0	0	0	157,407	0
(II) EXTRA FORMULA	34,744	0	0	34,744	0	0	0	34,744	0
(III) OTHER MET GRANTS	13,086	26	684	13,796	789	0	14,559	29,144	0
(B) OTHER ONTARIO GRANTS	451	0	0	451	826	0	0	1,277	0
TOTAL ONTARIO GRANTS	205,688	26	684	206,398	1,615	0	14,559	222,572	0
(C) FEDERAL	499	0	0	499	19,001	136	0	19,636	0
(D) MUNICIPAL	22	0	0	22	36	0	0	58	0
(E) OTHER	631	0	0	631	606	0	0	1,237	0
2. FEES (A) TUITION CREDIT	78,496	0	0	78,496	0	0	0	78,496	0
(B) TUITION NON-CREDIT	0	4,935	0	4,935	0	0	0	4,935	0
(C) MISCELLANEOUS	4,885	228	13,935	19,048	0	0	1,471	20,519	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	633	0	0	633	0	4,520	12	5,165	950
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	6,072	34	0	6,106	0
6. SALES OF SERVICE AND PRODUCTS	0	0	28,644	28,644	0	0	0	28,644	0
7. INVESTMENT INCOME	3,344	0	0	3,344	0	762	451	4,557	1,510
8. MISCELLANEOUS	940	0	607	1,547	0	65	687	2,299	0
TOTAL	295,138	5,189	43,870	344,197	27,330	5,517	17,180	394,224	2,460

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: YORK

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	102,436	0	0	102,436	1,586	0	0	104,022
(B) OTHER INSTRUCTION & RESEARCH	9,878	1,898	0	11,776	4,272	0	0	16,048
(C) OTHER SALARIES AND WAGES	85,523	583	11,548	97,654	5,224	323	0	103,201
TOTAL SALARIES AND WAGES	197,837	2,481	11,548	211,866	11,082	323	0	223,271
2. EMPLOYEE BENEFITS	31,563	136	1,905	33,604	769	73	0	34,446
TOTAL SALARIES AND BENEFITS	229,400	2,617	13,453	245,470	11,851	396	0	257,717
3. LIBRARY ACQUISITIONS	4,797	0	0	4,797	0	735	0	5,532
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	14,303	103	1,684	16,090	3,231	159	571	20,051
5. OPERATIONAL SUPPLIES AND EXPENSES	7,580	1,507	4,809	13,896	4,371	53	55	18,375
6. COST OF GOODS SOLD	0	0	12,788	12,788	0	0	0	12,788
7. UTILITIES	9,230	30	3,588	12,848	79	0	0	12,927
8. MUNICIPAL TAXES	1,910	0	0	1,910	0	0	0	1,910
9. RENOVATIONS AND ALTERATIONS	1,066	13	1,484	2,563	2	0	1,850	4,415
10. EXTERNALLY CONTRACTED SERVICES	1,322	1	1,734	3,057	0	0	230	3,287
11. SCHOLARSHIPS, BURSARIES, ETC.	3,349	0	0	3,349	0	734	0	4,083
12. PRINCIPAL AND INTEREST REPAYMENTS	62	0	11,313	11,375	0	0	1,471	12,846
13. LAND AND SITE SERVICES	0	0	0	0	0	0	1,489	1,489
14. BUILDINGS	0	0	0	0	0	0	19,732	19,732
15. MISCELLANEOUS	10,772	833	416	12,021	3,537	223	47	15,828
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	283,791	5,104	51,269	340,164	23,071	2,300	25,445	390,980

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

INSTITUTION: YORK

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	102,436	0	102,436	0	0	0	0	0	0	102,436
(B) OTHER INSTRUCTION & RESEARCH	9,878	0	9,878	0	0	0	0	0	0	9,878
(C) OTHER SALARIES AND WAGES	37,017	0	37,017	8,921	5,637	4,610	12,525	13,483	3,330	85,523
TOTAL SALARIES AND WAGES	149,331	0	149,331	8,921	5,637	4,610	12,525	13,483	3,330	197,837
2. EMPLOYEE BENEFITS	22,841	0	22,841	1,525	945	789	2,078	2,564	821	31,563
TOTAL SALARIES AND BENEFITS	172,172	0	172,172	10,446	6,582	5,399	14,603	16,047	4,151	229,400
3. LIBRARY ACQUISITIONS	0	0	0	4,797	0	0	0	0	0	4,797
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	4,229	0	4,229	417	6,673	325	1,043	890	726	14,303
5. OPERATIONAL SUPPLIES AND EXPENSES	3,164	0	3,164	335	470	301	1,467	1,253	590	7,580
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	3,336	0	0	5,894	0	9,230
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,910	0	1,910
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	1,066	0	1,066
10. EXTERNALLY CONTRACTED SERVICES	31	0	31	8	0	3	3	1,234	43	1,322
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	3,349	0	0	0	3,349
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	19	0	0	43	62
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	6,499	0	6,499	128	1,129	551	722	342	1,401	10,772
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	186,095	0	186,095	16,131	18,190	9,947	17,838	28,636	6,954	283,791

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1993
(IN THOUSANDS OF DOLLARS)

INSTITUTION: YORK

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	PENSION SURPLUSES (5)	OTHER* (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	20,568	0	0	0	20,568	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	8,371	0	1,000	2,200	11,571	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	12,197	0	-1,000	-2,200	8,997	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	8,371	0	10,000	-10,100	8,271	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	20,568	0	9,000	-12,300	17,268	0	0	0	0

* Other Operating funds are for vacation pay accrual, ($5,600) thousand; early retirements, ($6,700) thousand.

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